

Delphi Corporation
Services rendered by Ernst & Young, LLP
Billing Summary – For the period of December 3, 2005 through December 16, 2005

Domestic Services:

Service Line:	Fees:	Fees @ 80%:	Expenses:	Total Invoiced:	Total Requested Payment:
• Business Risk Services					
○ SOX 404	\$260,190	\$208,152	\$8,488	\$268,678	\$216,640
○ Policies & Procedures	\$1,958	\$1,566	\$0	\$1,958	\$1,566
	BRS Total	\$262,148	\$209,718	\$8,488	\$270,636
• Technology & Security Risk Services					
○ Segregation of Duties	\$69,680	\$55,744	\$0	\$69,680	\$55,744
○ SOX 404	\$6,305	\$5,044	\$0	\$6,305	\$5,044
	TSRS Total	\$75,985	\$60,788	\$0	\$75,985
• Transaction & Advisory Services					
○ VAL/SFAS 142 Step II Analysis	\$23,303	\$18,642	\$0	\$23,303	\$18,642
○ Section 382 Analysis	\$18,325	\$14,660	\$0	\$18,325	\$14,660
	TAS Total	\$41,628	\$33,302	\$0	\$41,628
	Domestic Services Grand Total	\$379,761	\$303,809	\$8,488	\$388,249
					\$312,297

International Services:

Service Line:	Fees:	Fees @ 80%:	Expenses:	Total Invoiced:	Total Requested Payment:
• Business Risk Services – SOX 404					
○ Austria	\$371	\$296	\$0	\$371	\$296
○ Brazil	\$6,812	\$5,450	\$147	\$6,959	\$5,597
○ China	\$4,234	\$3,387	\$191	\$4,425	\$3,578
○ Czech Republic	\$11,286	\$9,029	\$0	\$11,286	\$9,029
○ France	\$36,415	\$29,132	\$0	\$36,415	\$29,132
○ Germany	\$10,193	\$8,154	\$4	\$10,197	\$8,158
○ India	\$3,037	\$2,430	\$22	\$3,059	\$2,452
○ Italy	\$3,232	\$2,586	\$0	\$3,232	\$2,586
○ Mexico	\$13,900	\$11,120	\$0	\$13,900	\$11,120
○ Netherlands	\$11,855	\$9,484	\$0	\$11,855	\$9,484
○ Poland	\$5,200	\$4,160	\$30	\$5,230	\$4,190
○ United Kingdom	\$24,100	\$19,280	\$0	\$24,100	\$19,280
	BRS Total	\$130,635	\$104,508	\$394	\$131,029
	International Services Grand Total	\$130,635	\$104,508	\$394	\$131,029
					\$104,902

Invoice Total for Services rendered from December 3, 2005 through December 16, 2005 \$510,396 \$408,316 \$8,882 \$519,278 \$417,198

Total Requested Payment - Fees (80%) \$408,316
 Total Requested Payment - Expenses (100%) \$8,882
 Total Requested Payment \$417,198

Delphi Automotive

Summary of BRS and TSRS December, 2005 Invoices (Dated 12/16/05)

	<u>Invoice</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
<u>BRS - International 404</u>				
Austria Fees	US0123046441	371.00		371.00
Brazil Fees	US0123046442	6,812.00		6,812.00
Brazil Expenses	US0123047149		147.00	147.00
China Fees	US0123046443	4,234.00		4,234.00
China Expenses	US0123047236		191.00	191.00
Czech Rep Fees	US0123046444	11,286.00		11,286.00
France Fees	US0123046445	36,415.00		36,415.00
Germany Fees	US0123046447	10,193.00		10,193.00
Germany Expenses	US0123047295		4.00	4.00
India Fees	US0123046448	3,037.00		3,037.00
India Expenses	US0123047296		22.00	22.00
Italy Fees	US0123046449	3,232.00		3,232.00
Mexico Fees	US0123046450	13,900.00		13,900.00
Netherlands Fees	US0123046452	11,855.00		11,855.00
Poland Fees	US0123046453	5,200.00		5,200.00
Poland Expenses	US0123047300		30.00	30.00
UK Fees	US0123046455	24,100.00		24,100.00
	Foreign Subtotal	130,635.00	394.00	131,029.00
<u>BRS - Domestic 404</u>				
US Fees	US0123046456	260,190.00		260,190.00
US Expenses	US012371500		8,488.00	8,488.00
<u>BRS - Policies and Procedures</u>				
US Fees	US0123046457	1,958.00		1,958.00
<u>TSRS - 404 IT Assistance</u>				
US & Int'l	US0123046459	6,305.00		6,305.00
<u>TSRS - Segregation of Duties</u>				
US Fees	US0123046458	69,680.00	0.00	69,680.00
<u>TAS- VAL/SFAS 142 Step II Analysis</u>				
US Fees	US0123046138	23,303.00	0.00	23,303.00
<u>TAS- Section 382 Analysis</u>				
US Fees	US0123046104	18,325.00	0.00	18,325.00
	US Subtotal	379,761.00	8,488.00	388,249.00
	Grand Total	510,396.00	8,882.00	519,278.00



INVOICE NUMBER: US0123046456

December 16, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the United States for the post-petition period December 3, 2005 through December 16, 2005 in connection with US project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Partner	EYP1	27.0	\$ 330	\$ 8,910		\$ 8,910
Sr Manager	EYSM1	38.1	\$ 285	\$ 10,859		\$ 10,859
Manager	EYM1	191.8	\$ 260	\$ 49,868		\$ 49,868
Senior	EYS1	764.4	\$ 145	\$ 110,838		\$110,838
Staff	EYST1	687.2	\$ 116	\$ 79,715		\$ 79,715
		1,708.5		\$ 260,190		\$ 260,190

Total Due \$260,190.00

Total Fees Requested: \$260,190
80% of Total Due: \$208,152

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States						
Exhibit C						
Delphi Corporation - Domestic 404 SOX						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Babus	Carolyn	CLB	Staff	65.7	\$116	\$7,621
Becker	Jacqueline J.	JJB	Staff	56.0	\$116	\$6,496
Blasich	Stephen	SBB	Senior	86.1	\$145	\$12,485
Chung	Justin	JC	Staff	72.4	\$116	\$8,398
Cunningham	Donell T.	DTC	Senior	111.4	\$145	\$16,153
Dewan	Amy	AD	Senior	137.6	\$145	\$19,952
Elenbaas	Kari L.	KLE	Senior	36.3	\$145	\$5,264
Enright	John P.	JPE	Manager	70.4	\$260	\$18,304
Fellenz	Beth A.	BAF	Staff	47.5	\$116	\$5,510
Garnham	Kenneth R.	KRG	Staff	17.5	\$116	\$2,030
Gerstenberger	Rebecca A.	RAG	Staff	28.0	\$116	\$3,248
Krueger	John C.	JCK	Senior Manager	32.1	\$285	\$9,149
Lucier	Steven	SL	Senior	4.0	\$145	\$580
Maximov	Konstantin N.	KNM	Staff	40.7	\$116	\$4,721
Miller	Randall J.	RJM	Partner	27.0	\$330	\$8,910
Mishra	Priyanka	PM	Staff	32.2	\$116	\$3,735
Natarajan	Prabhakaran	PN	Staff	111.2	\$116	\$12,899
Nelson	Laura V.	LVN	Manager	11.0	\$260	\$2,860
Norcross	Anna	AMN	Senior	25.7	\$145	\$3,727
Pagac	Matthew M.	MMP	Manager	110.4	\$260	\$28,704
Parker	Jimmy	JP	Senior Manager	6.0	\$285	\$1,710
Quatechak	Christina	CQ	Senior	80.0	\$145	\$11,600
Richardson	Victoria	VR	Senior	6.5	\$145	\$943
Rossie	Jayne E.	JER	Staff	67.5	\$116	\$7,830
Scotland	Maria D.	MDS	Senior	73.4	\$145	\$10,643
Shah	Suruchi	SS	Senior	161.9	\$145	\$23,476
Sharma	Geetika	GS	Staff	110.7	\$116	\$12,841
Sun	Lei	SL	Senior	41.5	\$145	\$6,018
Zapp	Amelia M.	AMZ	Staff	37.8	\$116	\$4,385
				1,708.5		\$260,190

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Dowesitic SOX 404									
Bajbus	Carolyn	CB	Staff	12/03/05	Hrs: Final formatting of E&C	0.4	\$116	\$46	SOX 404
Bajbus	Carolyn	CB	Staff	12/03/05	Hrs: AHG Finish up, final formatting and review	1.8	\$116	\$209	SOX 404
Bajbus	Carolyn	CB	Staff	12/03/05	Hrs: Drive time home to Cleveland	2.9	\$116	\$336	SOX 404
Bajbus	Carolyn	CB	Staff	12/03/05	Hrs: E&C testing, controls 3.2.1.2, 3.4.1.2	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/04/05	Hrs: 3.4.1.2, Finishing up documentation to for review. 4.5.1.1 documenting necessary information for possible deficiency, update on status to Donell.	1.7	\$116	\$197	SOX 404
Bajbus	Carolyn	CB	Staff	12/04/05	Hrs: Testing of 3.2.1.2; Testing of 4.1.5.1 and preparing documentation	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/05/05	Hrs: Discussion with group and review of review notes for tests completed.	2.3	\$116	\$267	SOX 404
Bajbus	Carolyn	CB	Staff	12/05/05	Hrs: Drive time to Troy	2.9	\$116	\$336	SOX 404
Bajbus	Carolyn	CB	Staff	12/05/05	Hrs: Testing of roll forward follow-up from Ken, discussions with client on missing documentation,	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/05/05	Hrs: Testing of 3.2.1.2 and verification on 4.1.5.1, Asset impairment information	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/06/05	Hrs: Formatting/AHG closing meeting	0.6	\$116	\$70	SOX 404
Bajbus	Carolyn	CB	Staff	12/06/05	Hrs: Control testing and documentation understanding for control 3.2.1.1	2.6	\$116	\$302	SOX 404
Bajbus	Carolyn	CB	Staff	12/06/05	Hrs: Testing of E&C roll forward follow up for Ken	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/06/05	Hrs: Control testing E&C, various controls and documentation obtained.	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/07/05	Hrs: Communication with team (Prabha) on control 3.3.1.1, on what documents needed and proper testing procedure.	1.7	\$116	\$197	SOX 404
Bajbus	Carolyn	CB	Staff	12/07/05	Hrs: Final documentation gathering and testing of roll forward control for revenue recognition. Final formatting and follow up with client on questions. Finalizing the testing.	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/07/05	Hrs: Gathering final documentation for 3.2.1.2, Client communication on potential problems, final	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/08/05	Hrs: Controls 7.1.1.1 and 7.1.1.2 understanding and beginning of testing	1.4	\$116	\$162	SOX 404
Bajbus	Carolyn	CB	Staff	12/08/05	Hrs: Expenditure revisions and review with Prabha	2.1	\$116	\$244	SOX 404
Bajbus	Carolyn	CB	Staff	12/08/05	Hrs: Documentation Open if any items and what was completed, review of any open review notes	2.1	\$116	\$244	SOX 404
Bajbus	Carolyn	CB	Staff	12/08/05	Hrs: Testing Controls 4.1.3.4 and 3.3.1.1	3.9	\$116	\$452	SOX 404
Bajbus	Carolyn	CB	Staff	12/09/05	Hrs: Review of remaining information and ensuring all is complete and delivered as necessary	1.2	\$116	\$139	SOX 404
Bajbus	Carolyn	CB	Staff	12/09/05	Hrs: Drive home to Cleveland	3.1	\$116	\$360	SOX 404
Bajbus	Carolyn	CB	Staff	12/09/05	Hrs: Testing Controls 7.1.1.1 and 7.1.1.2	3.8	\$116	\$441	SOX 404
Bajbus	Carolyn	CB	Staff	12/09/05		65.7		\$7,621	
Bajbus	Carolyn	CB	Staff	12/03/05		0.3		\$35	SOX 404
Bajbus	Carolyn	CB	Staff	12/03/05		0.6		\$70	SOX 404
Bajbus	Carolyn	CB	Staff	12/03/05		0.6		\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05					
Becker	Jacqueline	JB	Staff	12/03/05					
Becker	Jacqueline	JB	Staff	12/03/05					
Becker	Jacqueline	JB	Staff	12/03/05					

Last Name	First Name	Initials	Title	Date of Service	Note	Total Time	Hourly Rate	Individual Fees	Total Activity Code
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: Setup computer/workspace, planning day's goals, organizing workpapers	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: review of documents received from clients for inventory test 2.3.1.5	0.7	\$116	\$81	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: inventory testing- documenting Population/sample size	0.8	\$116	\$93	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: inventory testing - reviewing packing slips and documentation of sample	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: reviewing roll forward testing to understand controls previously tested and their relevance to inventory testing	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: inventory testing - reviewing additional samples received	1.3	\$116	\$151	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: inventory testing - tracing manual	2.1	\$116	\$244	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Hrs: inventory testing - 2.3.2.6 returned goods, review test steps, risks addressed, documents received, etc.	2.3	\$116	\$267	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: updating other team members progress in master validation program	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: workpapers documentation, inventory	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: updating results in master template	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: additional review of interim application controls and their relevance	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: inventory testing- 2.3.2.6 returned goods, review test steps, risks addressed, documents received, etc.	0.8	\$116	\$93	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: 2.3.2.5 inventory testing, documentation for goods received	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: review of open items, summarizing request/question list for Monday	1.2	\$116	\$139	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: review of testing documentation for goods received, additional documentation and workpapers	1.2	\$116	\$139	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: status template update, detailed open items	1.4	\$116	\$162	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: review of purchase order support obtained- inventory testing	1.4	\$116	\$162	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Hrs: inventory testing- manual shippers, documentation in template, open items/requests, review of application controls applicable	2.1	\$116	\$244	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: open items with client	0.2	\$116	\$23	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: obtaining additional reports from client	0.3	\$116	\$35	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: workpapers update after discussion with client	0.3	\$116	\$35	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: obtaining gal reports from Linda B	0.4	\$116	\$46	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: discussion with client (D. Gusting) regarding additional information required	0.4	\$116	\$46	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: setting up workspace, transporting workpapers	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: requesting additional information from client regarding inventory testing	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: team status call with manager - Matt Pagec	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: review of pricing documents	0.7	\$116	\$81	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: meeting with client (S. Haron regarding status of outstanding request, COT updates)	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: obtained additional support for samples- inventory	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: inventory testing- searching in PDF files for relevant journal entries for testing	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: review and revisions to workpapers	1.3	\$116	\$151	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: inventory, re-assessing relevant risks, open item status	1.4	\$116	\$162	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Hrs: supporting documentation report, searching for transaction and documenting workpapers,	2.3	\$116	\$267	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: planning approach for follow-up open items	0.2	\$116	\$23	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: Obtaining additional information regarding customer invoice/AR detail from B Beam in Finance	0.2	\$116	\$23	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: Debrief with EY team, status open items	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: reviewing A/R reports for sample selection	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: closing meeting with client	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: review of and discussion of open items for 2.3.1.5 with client	1.3	\$116	\$151	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: discussion of exception discovered for returned goods	1.3	\$116	\$151	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: additional review, documentation of workpapers for inventory	1.8	\$116	\$209	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Hrs: workpapers documentation for inventory 2.3.1.5, conference room, blinder organization	2.1	\$116	\$244	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: additional review and searching in PDF files for sample support	2.6	\$116	\$302	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: follow up items with B. Beam - Finance	0.4	\$116	\$46	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: discussion with client, obtained additional g/l info to support inventory	0.4	\$116	\$46	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: discussion of exception with management - B. Pretern, J. Deacon, etc.	0.6	\$116	\$70	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: documentation of exception for schedule J	0.9	\$116	\$104	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: clearing of pricing issues for returned goods	1.3	\$116	\$151	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: workpapers revisions	1.8	\$116	\$209	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: workpapers review, revisions, debrief	2.1	\$116	\$244	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Hrs: inventory tie out to gal, documentation, verification with client	2.3	\$116	\$267	SOX 404
Becker Total						56.0	\$496	\$2,676	SOX 404
Blasich	Stephen	SB	Senior	12/05/05	Hrs: Travel time to Delphi Saginaw	0.8	\$145	\$116	SOX 404
Blasich	Stephen	SB	Senior	12/05/05	Hrs: Meet with D&T to answer questions and discuss comments related to the Revenue Cycle for Delphi Saginaw	2.3	\$145	\$334	SOX 404
Blasich	Stephen	SB	Senior	12/05/05	Hrs: Worked on putting together final summary of findings for Delphi Saginaw.	3.7	\$145	\$537	SOX 404
Blasich	Stephen	SB	Senior	12/05/05	Hrs: Followed up with client to resolve D&T comments related to Revenue for Delphi Saginaw.	3.9	\$145	\$566	SOX 404
Blasich	Stephen	SB	Senior	12/05/05	Hrs: Met with site management to discuss our findings.	1.2	\$145	\$174	SOX 404
Blasich	Stephen	SB	Senior	12/06/05	Hrs: Answered questions with regard to Revenue, Treasury and Financial Reporting Cycles.	2.1	\$145	\$305	SOX 404
Blasich	Stephen	SB	Senior	12/06/05	Hrs: Continued to develop the final report and deficiency log for Delphi Saginaw.	3.3	\$145	\$479	SOX 404
Blasich	Stephen	SB	Senior	12/06/05	Hrs: Worked with staff on additional testing of the Revenue and Treasury Cycle for Delphi Saginaw.	3.7	\$145	\$537	SOX 404
Blasich	Stephen	SB	Senior	12/07/05	Hrs: Discussed additional deficiencies with site management.	1.2	\$145	\$174	SOX 404
Blasich	Stephen	SB	Senior	12/07/05	Hrs: Documented additional Delphi Saginaw deficiencies	1.7	\$145	\$247	SOX 404
Blasich	Stephen	SB	Senior	12/07/05	Hrs: Followed up with client on questions related to Inventory Cycle testing for Delphi Saginaw.	2.9	\$145	\$421	SCX 404
Blasich	Stephen	SB	Senior	12/07/05	Hrs: Worked with staff on documentation and testing of Inventory Cycle testing for Delphi Saginaw.	3.8	\$145	\$551	SCX 404
Blasich	Stephen	SB	Senior	12/08/05	Hrs: Followed up with client on resolving Financial Reporting Cycle D&T comments.	1.9	\$145	\$276	SCX 404
Blasich	Stephen	SB	Senior	12/08/05	Hrs: Followed up on resolving D&T comments related to the Revenue Cycle for Delphi Saginaw.	2.6	\$145	\$377	SCX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Blasitch	Stephen	SB	Senior	12/08/05	Hrs: Worked with validation lead to document our status on each of the D&T comments.	3.8	\$145	\$551	SOX 404
Blasitch	Stephen	SB	Senior	12/09/05	Hrs: Travel time from Delphi Saginaw	0.8	\$145	\$116	SOX 404
Blasitch	Stephen	SB	Senior	12/09/05	Hrs: Worked with client and Validation Lead on resolving D&T comments related to Expenditures and Financial Reporting Cycle for Delphi Saginaw.	3.6	\$145	\$522	SOX 404
Blasitch	Stephen	SB	Senior	12/09/05	Hrs: Reviewed staff workpapers for Financial Reporting and Inventory Cycle.	3.8	\$145	\$551	SOX 404
Blasitch	Stephen	SB	Senior	12/13/05	Hrs: Worked on 4th review of Delphi International reports.	2.3	\$145	\$334	SOX 404
Blasitch	Stephen	SB	Senior	12/13/05	Hrs: Worked on 2nd phase reviews of International reports.	3.2	\$145	\$464	SOX 404
Blasitch	Stephen	SB	Senior	12/13/05	Hrs: Worked on tallying deficiencies for International reports for Delphi.	3.9	\$145	\$566	SOX 404
Blasitch	Stephen	SB	Senior	12/14/05	Hrs: Worked on tallying deficiencies for prior days final International reports.	3.4	\$145	\$493	SOX 404
Blasitch	Stephen	SB	Senior	12/14/05	Hrs: Addressed review comments on International Reports.	3.7	\$145	\$537	SOX 404
Blasitch	Stephen	SB	Senior	12/14/05	Hrs: Performed 2nd round reviews on International reports.	3.8	\$145	\$551	SOX 404
Blasitch	Stephen	SB	Senior	12/15/05	Hrs: Performed 2nd round review of International Reports.	3.2	\$145	\$464	SOX 404
Blasitch	Stephen	SB	Senior	12/15/05	Hrs: Worked with EY seniors to develop a list of staff who worked on the engagement for purpose of workpaper sign off.	3.6	\$145	\$522	SOX 404
Blasitch	Stephen	SB	Senior	12/15/05	Hrs: Worked on developing and populating the AWS system with Delphi workpapers.	3.7	\$145	\$537	SOX 404
Blasitch	Stephen	SB	Senior	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	0.8	\$145	\$116	SOX 404
Blasitch	Stephen	SB	Senior	12/16/05	Hrs: Worked on Finalizing Delphi Colorado hardcopy workpapers.	3.6	\$145	\$522	SOX 404
Blasitch	Stephen	SB	Senior	12/16/05	Hrs: Worked on Finalizing Delphi Colorado Validation programs.	3.8	\$145	\$551	SOX 404
Blasitch Total									
Chung	Justin	JC	Staff	12/03/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	86.1	\$12,485		
Chung	Justin	JC	Staff	12/03/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	2.2	\$116	\$255	SOX 404
Chung	Justin	JC	Staff	12/03/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/04/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/04/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	2.7	\$116	\$313	SOX 404
Chung	Justin	JC	Staff	12/04/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/04/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/05/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.2	\$116	\$371	SOX 404
Chung	Justin	JC	Staff	12/05/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/05/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/06/05	Hrs: Traveling from Indianapolis to Detroit	1.1	\$116	\$128	SOX 404
Chung	Justin	JC	Staff	12/06/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	1.1	\$116	\$128	SOX 404
Chung	Justin	JC	Staff	12/06/05	Hrs: Traveling from Indianapolis to Detroit	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/06/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/07/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	1.2	\$116	\$139	SOX 404
Chung	Justin	JC	Staff	12/07/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.8	\$116	\$441	SOX 404
Chung	Justin	JC	Staff	12/08/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/08/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	0.2	\$116	\$23	SOX 404
Chung	Justin	JC	Staff	12/08/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	2.1	\$116	\$244	SOX 404
Chung	Justin	JC	Staff	12/08/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/09/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	3.9	\$116	\$452	SOX 404
Chung	Justin	JC	Staff	12/09/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo).	0.2	\$116	\$23	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Chung	Justin	JC	Staff	12/09/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo),	3.9	\$116	\$452	\$452	SOX 404
Chung	Justin	JC	Staff	12/09/05	Hrs: Delphi SOX remediation testing - E&S (Kokomo),	3.9	\$116	\$452	\$452	SOX 404
Chung Total						72.4				
Cunningham	Donell	DC	Senior	12/03/05	Hrs: Preparing DPSS report	1.4	\$145	\$203	\$203	SOX 404
Cunningham	Donell	DC	Senior	12/03/05	Hrs: Preparing AHG interim report	2.7	\$145	\$392	\$392	SOX 404
Cunningham	Donell	DC	Senior	12/03/05	Hrs: Preparing E&C report	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/04/05	Hrs: Preparing E&C reports	0.6	\$145	\$87	\$87	SOX 404
Cunningham	Donell	DC	Senior	12/04/05	Hrs: Preparing DPSS reports.	1.6	\$145	\$232	\$232	SOX 404
Cunningham	Donell	DC	Senior	12/04/05	Hrs: Preparing E&C reports	2.9	\$145	\$421	\$421	SOX 404
Cunningham	Donell	DC	Senior	12/04/05	Hrs: Preparing DPSS reports	2.9	\$145	\$421	\$421	SOX 404
Cunningham	Donell	DC	Senior	12/05/05	Hrs: E&C closing meeting and follow-up with Rajib.	1.4	\$145	\$203	\$203	SOX 404
Cunningham	Donell	DC	Senior	12/05/05	Hrs: Completing validation program for E&C.	1.8	\$145	\$261	\$261	SOX 404
Cunningham	Donell	DC	Senior	12/05/05	Hrs: Completing validation programs for DPSS	2.3	\$145	\$334	\$334	SOX 404
Cunningham	Donell	DC	Senior	12/05/05	Hrs: Preparing reports for DPSS	2.6	\$145	\$377	\$377	SOX 404
Cunningham	Donell	DC	Senior	12/05/05	Hrs: Reviewing workpapers for E&C	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Closing meeting for AHG with EY team and site management.	0.6	\$145	\$87	\$87	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Responding to D&T comments for DPSS	2.3	\$145	\$334	\$334	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Preparing reports for AHG	2.7	\$145	\$392	\$392	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Reviewing workpapers for AHG.	2.9	\$145	\$421	\$421	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Reviewing workpapers for AHG	3.1	\$145	\$450	\$450	SOX 404
Cunningham	Donell	DC	Senior	12/07/05	Hrs: completing reports for E&C	1.7	\$145	\$247	\$247	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Completing reports for DPSS	2.8	\$145	\$406	\$406	SOX 404
Cunningham	Donell	DC	Senior	12/06/05	Hrs: Working on Validation program for DPSS	3.6	\$145	\$522	\$522	SOX 404
Cunningham	Donell	DC	Senior	12/07/05	Hrs: Working on validation program for DPSS	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/07/05	Hrs: Updating reports for AHG	1.4	\$145	\$203	\$203	SOX 404
Cunningham	Donell	DC	Senior	12/07/05	Hrs: Completing validation program for DPSS	2.2	\$145	\$261	\$261	SOX 404
Cunningham	Donell	DC	Senior	12/07/05	Hrs: Completing validation program for E&C.	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/08/05	Hrs: Reviewing workpapers for E&C	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/07/05	Hrs: Working on validation program for E&C	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/08/05	Hrs: Updating reports for AHG	1.4	\$145	\$203	\$203	SOX 404
Cunningham	Donell	DC	Senior	12/08/05	Hrs: Complete validation program for DPSS	2.2	\$145	\$319	\$319	SOX 404
Cunningham	Donell	DC	Senior	12/08/05	Hrs: Completing validation program for E&C.	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/08/05	Hrs: Validation program for E&C	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/12/05	Hrs: Completing validation program for E&C	2.2	\$145	\$319	\$319	SOX 404
Cunningham	Donell	DC	Senior	12/09/05	Hrs: Working on validation program for E&C	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/13/05	Hrs: Completing D&T comments for E&C.	1.2	\$145	\$174	\$174	SOX 404
Cunningham	Donell	DC	Senior	12/13/05	Hrs: Completing D&T comments for E&C.	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/13/05	Hrs: Completing D&T comments for E&C	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/14/05	Hrs: Completing D&T comments for E&C	2.2	\$145	\$319	\$319	SOX 404
Cunningham	Donell	DC	Senior	12/14/05	Hrs: Completing International reports.	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/14/05	Hrs: Completing D&T comments	3.9	\$145	\$566	\$566	SOX 404
Cunningham	Donell	DC	Senior	12/15/05	Hrs: Completing final report for AHG	2.1	\$145	\$305	\$305	SOX 404
Cunningham	Donell	DC	Senior	12/15/05	Hrs: Completing D&T comments for E&C.	2.3	\$145	\$334	\$334	SOX 404
Cunningham	Donell	DC	Senior	12/15/05	Hrs: Completing final report for E&C	3.6	\$145	\$522	\$522	SOX 404
Cunningham	Donell	DC	Senior	12/16/05	Hrs: Clearing D&T comments	0.6	\$145	\$87	\$87	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Cunningham	Donell	DC	Senior	12/16/05	Hrs: Completing AHG final reports	1.2	\$145	\$174	SOX 404	
Cunningham	Donell	DC	Senior	12/16/05	Hrs: Completing E&C final reports	2.3	\$145	\$334	SOX 404	
Cunningham	Donell	DC	Senior	12/16/05	Hrs: Obtaining sign-offs for the Delphi Policies and inputting them in AWS.	3.8	\$145	\$551	SOX 404	
Cunningham Total										
Dewan	Amy	AD	Senior	12/03/05	Hrs: Review validation programs to update the Summary of Findings and Deficiency Reports for Inventory	111.4		\$16,153		
Dewan	Amy	AD	Senior	12/03/05	Hrs: Review staff work performed on the Treasury 404 work performed for Electronics and Safety	1.1	\$145	\$160	SOX 404	
Dewan	Amy	AD	Senior	12/03/05	Hrs: Completing the work started on the Treasury 404 work performed for Electronics and Safety	2.3	\$145	\$334	SOX 404	
Dewan	Amy	AD	Senior	12/03/05	Hrs: Review validation programs to update the Summary of Findings and Deficiency Reports for all process except inventory	2.7	\$145	\$392	SOX 404	
Dewan	Amy	AD	Senior	12/03/05	Hrs: Provide guidance to Electronics and Safety staff	3.1	\$145	\$450	SOX 404	
Dewan	Amy	AD	Senior	12/03/05	Hrs: Review staff work performed on the Roll Forward 404 work performed for Electronics and Safety	3.8	\$145	\$551	SOX 404	
Dewan	Amy	AD	Senior	12/04/05	Hrs: Review staff work performed on the Employee Cost 404 work performed for Electronics and Safety	2.6	\$145	\$377	SOX 404	
Dewan	Amy	AD	Senior	12/04/05	Hrs: Review staff work on revenue recognition validation for Delphi Electronics and Safety 404	3.1	\$145	\$450	SOX 404	
Dewan	Amy	AD	Senior	12/04/05	Hrs: Review staff work on revenue recognition validation for Delphi Electronics and Safety 404	3.3	\$145	\$479	SOX 404	
Dewan	Amy	AD	Senior	12/04/05	Hrs: Provide guidance to Electronics and Safety staff	3.3	\$145	\$479	SOX 404	
Dewan	Amy	AD	Senior	12/04/05	Hrs: Review staff work performed on the Financial Reporting 404 work performed for Electronics and Safety	3.7	\$145	\$537	SOX 404	
Dewan	Amy	AD	Senior	12/05/05	Hrs: Review staff work performed on the Revenue 404 work performed for Electronics and Safety	2.2	\$145	\$319	SOX 404	
Dewan	Amy	AD	Senior	12/05/05	Hrs: Review staff work performed on the Expenditures 404 work performed for Electronics and Safety	2.3	\$145	\$334	SOX 404	
Dewan	Amy	AD	Senior	12/05/05	Hrs: Review staff work performed on the Fixed Assets 404 work performed for Electronics and Safety	3.3	\$145	\$479	SOX 404	
Dewan	Amy	AD	Senior	12/05/05	Hrs: Review staff work performed on the Expenditures 404 work performed for Electronics and Safety	3.6	\$145	\$522	SOX 404	
Dewan	Amy	AD	Senior	12/05/05	Hrs: Review staff work performed on the Inventory 404 work performed for Electronics and Safety	3.6	\$145	\$522	SOX 404	
Dewan	Amy	AD	Senior	12/06/05	Hrs: Finalizing the Employee Cost validation programs and hard copy evidence for the 404 work	2.6	\$145	\$377	SOX 404	
Dewan	Amy	AD	Senior	12/06/05	Hrs: Finalizing the Financial Reporting validation programs and hard copy evidence for the 404 work	3.3	\$145	\$479	SOX 404	
Dewan	Amy	AD	Senior	12/06/05	Hrs: Finalizing the Summary of Findings and Deficiency reports for the 404 work performed for Electronics and Safety	3.6	\$145	\$522	SOX 404	
Dewan	Amy	AD	Senior	12/07/05	Hrs: Thermal and Interior closing meeting with D.Praus, J. Massa, M. Scotland and M. Page to discuss review comments for the validation performed at Thermal & Interior	1.1	\$145	\$160	SOX 404	
Dewan	Amy	AD	Senior	12/07/05	Hrs: Meeting with V. Ziemke (Deloitte and Touche) to discuss review comments for the validation	2.3	\$145	\$334	SOX 404	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Dewan	Amy	AD	Senior	12/07/05	Hrs: Addressing and clearing review comments for the validation performed at Thermal & Interior Hrs: Finalizing the Inventory validation programs and hard copy evidence for the 404 work performed for Electronics and Safety	3.6	\$145	\$322	\$322	SOX 404
Dewan	Amy	AD	Senior	12/08/05	Hrs: Finalizing the Revenue validation programs and hard copy evidence for the 404 work performed for Electronics and Safety	2.3	\$145	\$334	\$334	SOX 404
Dewan	Amy	AD	Senior	12/08/05	Hrs: Finalizing the Expenditures validation programs and hard copy evidence for the 404 work performed for Electronics and Safety	2.7	\$145	\$392	\$392	SOX 404
Dewan	Amy	AD	Senior	12/08/05	Hrs: Finalizing the Fixed Assets validation programs and hard copy evidence for the 404 work performed for Electronics and Safety	3.4	\$145	\$493	\$493	SOX 404
Dewan	Amy	AD	Senior	12/08/05	Hrs: Status of International reports with Matt Pagac	3.6	\$145	\$522	\$522	SOX 404
Dewan	Amy	AD	Senior	12/12/05	Hrs: Review Summary of Findings and Deficiency reports for 579 Grundig	0.6	\$145	\$87	\$87	SOX 404
Dewan	Amy	AD	Senior	12/12/05	Hrs: Review Summary of Findings and Deficiency reports for Strasbourg	1.9	\$145	\$276	\$276	SOX 404
Dewan	Amy	AD	Senior	12/12/05	Hrs: Review Summary of Findings and Deficiency reports for 529 Wuppertal	2.4	\$145	\$348	\$348	SOX 404
Dewan	Amy	AD	Senior	12/12/05	Hrs: Review Summary of Findings and Deficiency reports for MC760 Gravatai	2.7	\$145	\$392	\$392	SOX 404
Dewan	Amy	AD	Senior	12/12/05	Hrs: Review Summary of Findings and Deficiency reports for 132 Steering	3.3	\$145	\$479	\$479	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Review Summary of Findings and Deficiency reports for SCS Ostrava	3.3	\$145	\$479	\$479	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Review Summary of Findings and Deficiency reports for MH760 Jaguaria	1.6	\$145	\$232	\$232	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Review Summary of Findings and Deficiency reports for MH760 Jaguaria	1.9	\$145	\$276	\$276	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Review Summary of Findings and Deficiency reports for 532 Luton	2.3	\$145	\$334	\$334	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Clear review comments from the review of the Summary of Findings and Deficiency reports	2.4	\$145	\$348	\$348	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Review Summary of Findings and Deficiency reports for 5C5 Krakow	2.6	\$145	\$377	\$377	SOX 404
Dewan	Amy	AD	Senior	12/13/05	Hrs: Review Summary of Findings and Deficiency reports for MD399 France Saint Aulnay	2.7	\$145	\$392	\$392	SOX 404
Dewan	Amy	AD	Senior	12/14/05	Hrs: Review Summary of Findings and Deficiency reports for MC599 France	1.1	\$145	\$160	\$160	SOX 404
Dewan	Amy	AD	Senior	12/14/05	Hrs: Assisting G. Sharma and S. Blasich with the Delphi electronic workpaper storage application	1.7	\$145	\$247	\$247	SOX 404
Dewan	Amy	AD	Senior	12/14/05	Hrs: Review M. Scotland's response to Delphi's review comments	2.3	\$145	\$334	\$334	SOX 404
Dewan	Amy	AD	Senior	12/14/05	Hrs: Review Summary of Findings and Deficiency reports for ME160 Brazil	2.3	\$145	\$334	\$334	SOX 404
Dewan	Amy	AD	Senior	12/14/05	Hrs: Review Summary of Findings and Deficiency reports for MP599 France	3.7	\$145	\$537	\$537	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Review Summary of Findings and Deficiency reports for 472 Korea	1.2	\$145	\$174	\$174	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Review Summary of Findings and Deficiency reports for MC568 and 5A1 Spain	1.2	\$145	\$174	\$174	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Review Summary of Findings and Deficiency reports for 122 Thermal & Interior	1.4	\$145	\$203	\$203	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Review Summary of Findings and Deficiency reports for MZ599 France	1.7	\$145	\$247	\$247	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Follow up on obtaining staff sign off in AWS for the Thermal & Interior and Electronics & Safety	2.9	\$145	\$421	\$421	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Detail review of the Summary of Findings and Deficiency Reports	3.1	\$145	\$450	\$450	SOX 404
Dewan	Amy	AD	Senior	12/15/05	Hrs: Follow up on the Delphi Validation Leads review comments for the Summary of Findings and Deficiency tracker					
Dewan	Amy	AD	Senior	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	0.6	\$145	\$551	\$551	SOX 404
Dewan	Amy	AD	Senior	12/16/05	Hrs: Addressing questions on deficiencies for Electronics and Safety	1.1	\$145	\$87	\$87	SOX 404
Dewan	Amy	AD	Senior	12/16/05	Hrs: Meeting with D. Bayles, J. Volek, T. Bomberski and J. Xia to discuss Certus application implementation issues	1.1	\$145	\$160	\$160	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Dewan	Amy	AD	Senior	12/16/05	Hrs: Review Summary of Findings and Deficiency listings for 144 Energy and Chassis	1.7	\$145	\$247	SOX 404
Dewan	Amy	AD	Senior	12/16/05	Hrs: Review Summary of Findings and Deficiency listings for FSSC	2.9	\$145	\$421	SOX 404
Dewan	Amy	AD	Senior	12/16/05	Hrs: Detail review of Summary of Findings and Deficiency listings reviewed by staff	3.6	\$145	\$522	SOX 404
Dewan Total						137.6		\$19,952	
Elenbas	Kari	KE	Senior	12/03/05	Hrs: Testing of proper recording of intercompany profit elimination (schedule A-1)	2.1	\$145	\$305	SOX 404
Elenbas	Kari	KE	Senior	12/03/05	Hrs: Testing of nonproductive inventory. Testing a sample of 25 to supporting documentation.	2.4	\$145	\$348	SOX 404
Elenbas	Kari	KE	Senior	12/03/05	Hrs: Financial reporting testing (accruals).	3.6	\$145	\$522	SOX 404
Elenbas	Kari	KE	Senior	12/04/05	Hrs: Status update with manager over phone.	0.4	\$145	\$58	SOX 404
Elenbas	Kari	KE	Senior	12/04/05	Hrs: Financial reporting testing from current quarter and from interim.	2.6	\$145	\$377	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Financial report (accrual testing).	0.4	\$145	\$58	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Status meeting with team on inventory.	0.6	\$145	\$87	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Finishing resolving open inventory items.	0.9	\$145	\$131	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Review of inventory section performed by staff	0.9	\$145	\$131	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Driving to Saginaw	1.1	\$145	\$160	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Finishing up testing of nonproductive inventory.	2.1	\$145	\$305	SOX 404
Elenbas	Kari	KE	Senior	12/05/05	Hrs: Finishing up final outstanding items on the nonproductive inventory.	2.6	\$145	\$377	SOX 404
Elenbas	Kari	KE	Senior	12/06/05	Hrs: Review of inventory section performed by staff	1.1	\$145	\$160	SOX 404
Elenbas	Kari	KE	Senior	12/06/05	Hrs: Financial reporting testing (from interim). Revising our documentation of accruals.	1.3	\$145	\$189	SOX 404
Elenbas	Kari	KE	Senior	12/06/05	Hrs: Closing meeting with client including EY follow-up and discussion after.	2.1	\$145	\$305	SOX 404
Elenbas	Kari	KE	Senior	12/06/05	Hrs: Testing of financial reporting (accruals).	3.9	\$145	\$566	SOX 404
Elenbas	Kari	KE	Senior	12/07/05	Hrs: Accumulation of information related to preparation of fee application.	0.4	\$145	\$58	SOX 404
Elenbas	Kari	KE	Senior	12/07/05	Hrs: Driving back to Troy office.	0.9	\$145	\$131	SOX 404
Elenbas	Kari	KE	Senior	12/07/05	Hrs: Driving back to Troy office.	1.4	\$145	\$203	SOX 404
Elenbas	Kari	KE	Senior	12/07/05	Hrs: Clearing review notes for inventory left by manager.	2.4	\$145	\$348	SOX 404
Elenbas	Kari	KE	Senior	12/07/05	Hrs: Inventory master change testing (determined with the client that the original testing was not adequate.)	3.1	\$145	\$450	SOX 404
Elenbas Total						36.3		\$5,264	
Enright	John	JE	Manager	12/03/05	Hrs: Review of D&T comments related to Saginaw	0.6	\$260	\$156	SOX 404
Enright	John	JE	Manager	12/03/05	Hrs: Roll-forward review of Korea & Japan testing results	0.8	\$260	\$208	SOX 404
Enright	John	JE	Manager	12/03/05	Hrs: US Testing Team Status Update and Roll-forward plant testing status	0.8	\$260	\$208	SOX 404
Enright	John	JE	Manager	12/03/05	Hrs: Roll-forward review of China TB testing results	2.1	\$260	\$546	SOX 404
Enright	John	JE	Manager	12/03/05	Hrs: Roll-forward review of France Testing Results	2.3	\$260	\$598	SOX 404
Enright	John	JE	Manager	12/04/05	Hrs: Review of interim Testing Results of DPSS, E&S	2.1	\$260	\$546	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: Netherlands 404 Testing Follow-up to close open items.	0.4	\$260	\$104	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: AHG 404 Closing Meeting	0.6	\$260	\$156	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: Closing Meeting for Saginaw 404 Testing	0.8	\$260	\$208	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: T&I Client 404 Closing Meeting	1.1	\$260	\$286	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: DPSS 404 Closing Meeting	1.2	\$260	\$312	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: Review of Saginaw Roll-forward testing results	1.3	\$260	\$338	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: Clearing & Review of Testing notes identified by Mgmt and Deloitte at Saginaw	1.4	\$260	\$364	SOX 404
Enright	John	JE	Manager	12/05/05	Hrs: D&T Coordination and Testing Status Update	1.4	\$260	\$364	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Enright	John	JE	Manager	12/06/05	Hrs: T&I final report review	0.6	\$260	\$156	\$156	SOX 404
Enright	John	JE	Manager	12/06/05	Hrs: Packard 404 Roll-forward report review	0.7	\$260	\$182	\$182	SOX 404
Enright	John	JE	Manager	12/06/05	Hrs: Packard 404 Closing Meeting	0.8	\$260	\$208	\$208	SOX 404
Enright	John	JE	Manager	12/06/05	Hrs: T&I Closing Client Meeting	1.3	\$260	\$338	\$338	SOX 404
Enright	John	JE	Manager	12/06/05	Hrs: International Report Review for Molinella, Collegno, & Korea	1.4	\$260	\$364	\$364	SOX 404
Enright	John	JE	Manager	12/07/05	Hrs: Update Call with EY Brazil	0.2	\$260	\$52	\$52	SOX 404
Enright	John	JE	Manager	12/07/05	Hrs: Update Call with EY UK	0.2	\$260	\$52	\$52	SOX 404
Enright	John	JE	Manager	12/07/05	Hrs: Update Call with EY India	0.3	\$260	\$78	\$78	SOX 404
Enright	John	JE	Manager	12/07/05	Hrs: Update Call with EY Mexico	0.4	\$260	\$104	\$104	SOX 404
Enright	John	JE	Manager	12/07/05	Hrs: European Coordination Call and Status Update	0.9	\$260	\$234	\$234	SOX 404
Enright	John	JE	Manager	12/08/05	Hrs: Status Update and Timing Review with Jeff Henning	0.6	\$260	\$156	\$156	SOX 404
Enright	John	JE	Manager	12/08/05	Hrs: Global Status Update Call with all teams to discuss overall project completion timeline.	0.9	\$260	\$234	\$234	SOX 404
Enright	John	JE	Manager	12/08/05	Hrs: Roll-forward Exhibit J reconciliation to Deficiency Tracker for FIT meeting	3.2	\$260	\$832	\$832	SOX 404
Enright	John	JE	Manager	12/09/05	Hrs: AWS sign-offs and updates of Interim Testing	1.4	\$260	\$364	\$364	SOX 404
Enright	John	JE	Manager	12/09/05	Hrs: Preparation and Review of Delphi October Billings -- Conference Call with EY Legal and review of Bankruptcy court billing guidelines.	2.4	\$260	\$624	\$624	SOX 404
Enright	John	JE	Manager	12/12/05	Hrs: Global Status Update Call with all teams to discuss overall project completion timeline.	2.6	\$260	\$676	\$676	SOX 404
Enright	John	JE	Manager	12/12/05	Hrs: Delphi Report Review US Packard Sites	2.8	\$260	\$728	\$728	SOX 404
Enright	John	JE	Manager	12/12/05	Hrs: Delphi Report Review US Saginaw TB locations	3.6	\$260	\$936	\$936	SOX 404
Enright	John	JE	Manager	12/13/05	Hrs: Report Review for Turkey/Poland Trial Balance locations	2.4	\$260	\$624	\$624	SOX 404
Enright	John	JE	Manager	12/13/05	Hrs: Aggregation Analysis of Remediation Close/Passed Partial Sample deficiencies	2.8	\$260	\$728	\$728	SOX 404
Enright	John	JE	Manager	12/13/05	Hrs: Draft review and reconciliation of deficiency tracker to final round drafts of Exhibit J & K	3.2	\$260	\$832	\$832	SOX 404
Enright	John	JE	Manager	12/14/05	Hrs: Report Review -- India	2.1	\$260	\$546	\$546	SOX 404
Enright	John	JE	Manager	12/14/05	Hrs: Report Review -- China	2.8	\$260	\$728	\$728	SOX 404
Enright	John	JE	Manager	12/15/05	Hrs: Billing Call with UK regarding final billing protocols.	0.6	\$260	\$156	\$156	SOX 404
Enright	John	JE	Manager	12/15/05	Hrs: Delphi Update meeting with Jennifer Williams, Amy Kulikowski, and David Bayles.	1.1	\$260	\$286	\$286	SOX 404
Enright	John	JE	Manager	12/15/05	Hrs: AWS file review update and sign-offs	1.4	\$260	\$364	\$364	SOX 404
Enright	John	JE	Manager	12/15/05	Hrs: Drafting of Final Wrap-Up Presentation and review with Jeff Henning and Randy Miller	2.1	\$260	\$546	\$546	SOX 404
Enright	John	JE	Manager	12/15/05	Hrs: Report Review for France & Germany Trial Balance locations.	3.1	\$260	\$806	\$806	SOX 404
Enright	John	JE	Manager	12/16/05	Hrs: Delphi Final Wrap-Up Meeting	1.4	\$260	\$364	\$364	SOX 404
Enright	John	JE	Manager	12/16/05	Hrs: Delphi Aggregation Analysis -- Deficiencies	2.6	\$260	\$676	\$676	SOX 404
Enright	John	JE	Manager	12/16/05	Hrs: Delphi AWS Workpaper Sign-offs	3.6	\$260	\$936	\$936	SOX 404
Enright Total						70.4		\$18,304		
Fellenz	Beth Anne	BF	Staff	12/03/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	1.2	\$116	\$139	\$139	SOX 404
Fellenz	Beth Anne	BF	Staff	12/03/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.9	\$116	\$452	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/03/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.9	\$116	\$452	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/04/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.2	\$116	\$371	\$371	SOX 404
Fellenz	Beth Anne	BF	Staff	12/04/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.9	\$116	\$452	\$452	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Fellenz	Beth Anne	BF	Staff	12/04/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.9	\$116	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/05/05	Hrs: Delphi SOX remediation testing - DPSS (Fixed Assets, Revenue)	1.8	\$116	\$209	SOX 404
Fellenz	Beth Anne	BF	Staff	12/05/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.9	\$116	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/05/05	Hrs: Delphi SOX remediation testing - DPSS (Inventory, Expenditures)	3.9	\$116	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/05/05	Hrs: Delphi SOX remediation testing - DPSS (Fixed Assets, Revenue)	3.9	\$116	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/06/05	Hrs: Delphi SOX remediation testing - DPSS (Fixed Assets, Revenue)	2.4	\$116	\$278	SOX 404
Fellenz	Beth Anne	BF	Staff	12/06/05	Hrs: Delphi SOX remediation testing - DPSS (Fixed Assets, Revenue)	3.8	\$116	\$441	SOX 404
Fellenz	Beth Anne	BF	Staff	12/06/05	Hrs: Delphi SOX remediation testing - DPSS (Fixed Assets, Revenue)	3.9	\$116	\$452	SOX 404
Fellenz	Beth Anne	BF	Staff	12/06/05	Hrs: Delphi SOX remediation testing - DPSS (Fixed Assets, Revenue)	3.9	\$116	\$452	SOX 404
Fellenz Total						47.5		\$5,510	
Garmann	Kenneth Ray	KG	Staff	12/03/05	Hrs: Finishing up roll forward. This includes discussing open items and passing them on. This also includes looking over IV's from Saginaw.	2.1	\$116	\$244	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/03/05	Hrs: Drive to Troy to and from Troy to work on Delphi.	2.6	\$116	\$302	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/03/05	Hrs: Finishing up roll forward testing documentation (this includes sales Contract testing and balance sheet analysis testing).	3.7	\$116	\$429	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/04/05	Hrs: Performing sales cutoff testing and documenting the procedures.	1.1	\$116	\$128	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/04/05	Hrs: Updating lead schedules and clearing review notes for inventory and consigned inventory.	1.1	\$116	\$128	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/04/05	Hrs: Driving to and from Troy to work.	2.6	\$116	\$302	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/04/05	Hrs: Finishing up testing for inventory cycle.	1.7	\$116	\$197	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/04/05	Hrs: Discussing changes to report with senior.	0.4	\$116	\$46	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/04/05	Hrs: Testing leases for E&C.	1.1	\$116	\$128	SOX 404
Garmann	Kenneth Ray	KG	Staff	12/12/05	Hrs: Communications regarding and sign-offs in AWS.	1.1	\$116	\$128	SOX 404
Garmann Total						17.5		\$2,030	
Gerstenberger	Rebecca	RAG	Staff	12/03/05	Hrs: Inventory Remediation Testing	0.1	\$116	\$12	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/03/05	Hrs: Inventory Remediation Testing	3.9	\$116	\$452	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	1.1	\$116	\$128	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.7	\$116	\$429	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.8	\$116	\$441	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.8	\$116	\$441	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.8	\$116	\$441	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.9	\$116	\$452	SOX 404
Gerstenberger	Rebecca	RAG	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.9	\$116	\$452	SOX 404
Gerstenberger Total						28.0		\$3,248	
Kruegar	John	JK	Senior Manager	12/06/05	Hrs: Travel Time	1.1	\$285	\$314	SOX 404
Kruegar	John	JK	Senior Manager	12/06/05	Hrs: Risk Management Contract Administration process documentation	3.9	\$285	\$1,112	SOX 404
Kruegar	John	JK	Senior Manager	12/06/05	Hrs: Capital Planning and Credit Policy Contract Administration Process documentation	3.9	\$285	\$1,112	SOX 404
Kruegar	John	JK	Senior Manager	12/07/05	Hrs: Travel Time	1.1	\$285	\$314	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Kruegar	John	JK	Senior Manager	12/07/05	Hrs: Capital markets, Contract Administration process documentation	3.9	\$285	\$1,112	SOX 404	
Kruegar	John	JK	Senior Manager	12/07/05	Hrs: Capital markets, Contract Administration process documentation	3.9	\$285	\$1,112	SOX 404	
Kruegar	John	JK	Senior Manager	12/08/05	Hrs: Capital markets, Contract Administration process documentation	3.2	\$285	\$912	SOX 404	
Kruegar	John	JK	Senior Manager	12/09/05	Hrs: Capital markets, Contract Administration process documentation	1.3	\$285	\$371	SOX 404	
Kruegar	John	JK	Senior Manager	12/09/05	Hrs: Capital markets, Contract Administration process documentation	3.9	\$285	\$1,112	SOX 404	
Kruegar	John	JK	Manager	12/09/05	Hrs: Capital markets, Contract Administration process documentation	3.9	\$285	\$1,112	SOX 404	
Kruegar	John	JK	Manager	12/09/05	Hrs: Capital markets, Contract Administration process documentation	1.1	\$285	\$314	SOX 404	
Kruegar	John	JK	Manager	12/09/05	Hrs: Capital markets, Contract Administration process documentation	32.1	\$91.49	\$3,000	SOX 404	
Kruegar	John	JK	Manager	12/12/05	Hrs: Treasury - Risk Management, Cash Management, and Corporate Finance Contract Administration process documentation.	1.9	\$145	\$276	SOX 404	
Kruegar	John	JK	Manager	12/16/05	Hrs: Treasury - Risk Management, Cash Management, and Corporate Finance Contract Administration process documentation.	0.9	\$285	\$257	SOX 404	
Kruegar Total						1.1	\$285	\$314	SOX 404	
Lucier	Steven	SL	Senior Manager	12/12/05	Hrs: Assisted with Aggregation of Deficiencies.					
Lucier	Steven	SL	Senior Manager	12/12/05	Hrs: Assisted with Aggregation of Deficiencies.					
Lucier Total						2.1	\$145	\$305	SOX 404	
Maximov	Konstantin	KM	Staff	12/03/05	Hrs: Reviewed testing strategies about capitalization of expenditures prepared by Delphi staff.	2.1	\$116	\$244	SOX 404	
Maximov	Konstantin	KM	Staff	12/03/05	Hrs: Organized and referenced all the hard copies used in the test.	2.6	\$116	\$302	SOX 404	
Maximov	Konstantin	KM	Staff	12/03/05	Hrs: Inspected samples and documented findings form the testing.	3.9	\$116	\$452	SOX 404	
Maximov	Konstantin	KM	Staff	12/04/05	Hrs: Organized the workpapers and referenced all hard copy samples.	1.1	\$116	\$128	SOX 404	
Maximov	Konstantin	KM	Staff	12/04/05	Hrs: Reviewed testing strategy and other documentation related to issuing credit/debit memos at the Saginaw Steering Division.	1.8	\$116	\$209	SOX 404	
Maximov	Konstantin	KM	Staff	12/04/05	Hrs: Inspected samples and documented results from the testing.	3.9	\$116	\$452	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Reviewed documentation and re-performed calculations related to accounting estimates.	0.6	\$116	\$70	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Conducted follow up interview with Joseph Deason about credit memos.	0.7	\$116	\$81	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Inspected samples and documented findings form the testing.	1.2	\$116	\$139	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Reviewed documentation and testing strategy over inventory master file changes.	1.6	\$116	\$186	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Completed testing of the control over credit memos.	1.8	\$116	\$209	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Obtained additional samples for hourly employee cost testing and performed the test.	2.3	\$116	\$267	SOX 404	
Maximov	Konstantin	KM	Staff	12/05/05	Hrs: Tested samples and documented test results.	3.6	\$116	\$418	SOX 404	
Maximov	Konstantin	KM	Staff	12/06/05	Hrs: Accumulation of information related to preparation of fee application.	0.6	\$116	\$70	SOX 404	
Maximov	Konstantin	KM	Staff	12/06/05	Hrs: Revised the sample selection for Fixed assets capitalization process and discussed with the fixed assets accountants the new sample selection process.	1.4	\$116	\$162	SOX 404	
Maximov	Konstantin	KM	Staff	12/06/05	Hrs: Inspected the returned materials documents and verified accuracy.	2.1	\$116	\$244	SOX 404	
Maximov	Konstantin	KM	Staff	12/06/05	Hrs: Conducted follow-up interview with Steve Hatch about estimates reserves and documented results.	2.7	\$116	\$313	SOX 404	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Maxinov	Konstantin	KM	Staff	12/06/05	Hrs: Conducted follow-up interview with Ann Noble about capitalization of assets and documented results.	2.8	\$116	\$325	\$325	SOX 404
Maxinov	Konstantin	KM	Staff	12/06/05	Hrs: Travel from Saginaw, MI to Columbus, OH for audit.	3.9	\$116	\$452	\$452	SOX 404
Maxinov Total						40.7		\$4,721		
Miller	Randall	RM	Partner	12/03/05	Hrs: Project management - discussions with Finance team regarding preparation of post-petition billing.	2.9	\$330	\$957	\$957	SOX 404
Miller	Randall	RM	Partner	12/05/05	Hrs: Project management - report to firm leadership/global engagement team on engagement status to date.	2.1	\$330	\$693	\$693	SOX 404
Miller	Randall	RM	Partner	12/06/05	Hrs: Project management - discussions with engagement team regarding engagement closing procedures.	1.9	\$330	\$627	\$627	SOX 404
Miller	Randall	RM	Partner	12/07/05	Hrs: Project management - discussion with legal counsel and engagement team regarding bankruptcy billing procedures.	1.6	\$330	\$528	\$528	SOX 404
Miller	Randall	RM	Partner	12/09/05	Hrs: Project management - discussion with legal counsel and engagement team regarding bankruptcy billing procedures.	0.9	\$330	\$297	\$297	SOX 404
Miller	Randall	RM	Partner	12/12/05	Hrs: Project management - discussions with engagement team on reporting status to date.	1.1	\$330	\$363	\$363	SOX 404
Miller	Randall	RM	Partner	12/13/05	Hrs: Project management - review of final reporting documents.	3.9	\$330	\$1,287	\$1,287	SOX 404
Miller	Randall	RM	Partner	12/14/05	Hrs: Project management - review of final reporting documents.	4.1	\$330	\$1,353	\$1,353	SOX 404
Miller	Randall	RM	Partner	12/15/05	Hrs: Project management - ensuring engagement closing procedures have been completed for all global teams.	1.1	\$330	\$363	\$363	SOX 404
Miller	Randall	RM	Partner	12/15/05	Hrs: Project management - completion of engagement closing procedures/final wrap-up.	3.6	\$330	\$1,188	\$1,188	SOX 404
Miller	Randall	RM	Partner	12/16/05	Hrs: Project management - completion of engagement closing procedures/final wrap-up.	3.8	\$330	\$1,254	\$1,254	SOX 404
Miller Total						27.0		\$8,910		
Mishra	Priyanka	PM	Staff	12/05/05	Hrs: Testing Remediation controls for the Inventory - DPSS in Troy.	2.9	\$116	\$336	\$336	SOX 404
Mishra	Priyanka	PM	Staff	12/05/05	Hrs: Testing Remediation control on Revenue Cycle - DPSS in Troy.	3.9	\$116	\$452	\$452	SOX 404
Mishra	Priyanka	PM	Staff	12/05/05	Hrs: Testing Remediation Control on Expense - DPSS in Troy.	3.9	\$116	\$452	\$452	SOX 404
Mishra	Priyanka	PM	Staff	12/06/05	Hrs: Completing and finalizing documents - DPSS in Troy.	3.9	\$116	\$452	\$452	SOX 404
Mishra	Priyanka	PM	Staff	12/06/05	Hrs: Testing Remediation control for Expense - DPSS in Troy.	3.9	\$116	\$452	\$452	SOX 404
Mishra	Priyanka	PM	Staff	12/06/05	Hrs: Completing the test for Inventory cycle - DPSS in Troy.	3.9	\$116	\$452	\$452	SOX 404
Mishra	Priyanka	PM	Staff	12/07/05	Hrs: Testing Corporate A&R remediation controls - DPSS in Troy.	2.1	\$116	\$244	\$244	SOX 404
Mishra	Priyanka	PM	Staff	12/07/05	Hrs: Testing Corporate A&R remediation controls - DPSS in Troy.	3.8	\$116	\$441	\$441	SOX 404
Mishra	Priyanka	PM	Staff	12/07/05	Hrs: Testing Corporate A&R remediation controls - DPSS in Troy.	3.9	\$116	\$452	\$452	SOX 404
Mishra Total						32.2		\$3,735		
Natarajan	Prabhakaran	PN	Staff	12/03/05	Hrs: Delphi Packard: Addressing review comments	0.9	\$116	\$104	\$104	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/03/05	Hrs: AHG Inventory Testing	3.1	\$116	\$360	\$360	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/03/05	Hrs: AHG Inventory Testing - Documentation	3.9	\$116	\$452	\$452	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/04/05	Hrs: Delphi E & C: reviewing Expenditure validation documentation	0.9	\$116	\$104	\$104	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/04/05	Hrs: Delphi Saginaw - Changes to Workpaper documentation	1.9	\$116	\$220	\$220	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/04/05	Hrs: Delphi Saginaw - Fixed Asset Validation - addressing review comments	3.1	\$116	\$360	\$360	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/05/05	Hrs: Delphi E & C - Expenditure validation - Designing test procedures for site specific controls	2.6	\$116	\$302	\$302	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/05/05	Hrs: Delphi E & C: Expenditure Documentation	3.1	\$116	\$360	\$360	SOX 404
Natarajan	Prabhakaran	PN	Staff	12/05/05	Hrs: Delphi E & C - Expenditure Roll forward Testing	3.3	\$116	\$383	\$383	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Natarajan	Prabhakaran	PN	Staff	12/06/05	Hrs: AHG Inventory - Clearing review comments	0.8	\$116	\$93	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/06/05	Hrs: AHG Inventory - preparing for closing meeting	1.6	\$116	\$186	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/06/05	Hrs: E&C Expenditure - Control Validation	3.7	\$116	\$429	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/06/05	Hrs: E&C - Expenditure - Validation Documentation	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/07/05	Hrs: E&C Inventory - reviewing validator comments	1.3	\$116	\$151	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/07/05	Hrs: AHG Inventory - Final workpaper documentation	2.1	\$116	\$244	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/07/05	Hrs: E&C Expenditure Roll forward testing- reviewing existing workpaper documentation	2.7	\$116	\$313	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/07/05	Hrs: AHG Inventory - retesting deficient controls	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/08/05	Hrs: E&C - Inventory - reviewing validator comments	1.6	\$116	\$186	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/08/05	Hrs: E&C Expenditure Roll forward - Designing test procedures for site specific controls	3.1	\$116	\$360	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/08/05	Hrs: E&C Expenditure Roll forward testing - interviewing process owners Z	3.3	\$116	\$383	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/09/05	Hrs: E&C Expenditure - Workpaper documentation	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/12/05	Hrs: Documenting Test Templates	1.9	\$116	\$220	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/12/05	Hrs: Addressing Lead Validator Comments	3.7	\$116	\$429	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/12/05	Hrs: Testing -E&C Inventory	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/13/05	Hrs: Documenting Control Testing -E&C	3.8	\$116	\$441	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/13/05	Hrs: Addressing Validator Comments - E&C	3.8	\$116	\$441	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/13/05	Hrs: Interviews with process owners regarding documentation issues - E&C	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/14/05	Hrs: Validation Template Updates - E&C	3.8	\$116	\$441	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/14/05	Hrs: Workpaper documentation - E&C	3.8	\$116	\$441	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/14/05	Hrs: Preparing for closing meeting	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/15/05	Hrs: Delphi AHG - Addressing Review comments	1.4	\$116	\$162	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/15/05	Hrs: Final Reports - TB 516	3.6	\$116	\$418	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/15/05	Hrs: Delphi E&C - Template Updates	3.7	\$116	\$429	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/15/05	Hrs: Final Templates - Delphi E & C	3.7	\$116	\$429	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/16/05	Hrs: Final Report - E&C TB 144	3.8	\$116	\$441	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/16/05	Hrs: Final Reports - TB 516	3.9	\$116	\$452	SOX 404	
Natarajan	Prabhakaran	PN	Staff	12/16/05	Hrs: Final Report - TB588	3.9	\$116	\$452	SOX 404	
Natarajan Total						111.2		\$12,899		
Nelson	Laura	LN	Manager	12/03/05	Hrs: Discussions with team on performing review of inventory	0.9	\$260	\$234	SOX 404	
Nelson	Laura	LN	Manager	12/04/05	Hrs: Review of inventory workpapers	3.1	\$260	\$806	SOX 404	
Nelson	Laura	LN	Manager	12/05/05	Hrs: Preparation for closing meeting, updates, closing meeting attended via conference call.	3.1	\$260	\$806	SOX 404	
Nelson	Laura	LN	Manager	12/06/05	Hrs: Review and updates and clarification of inventory exceptions	0.8	\$260	\$208	SOX 404	
Nelson Total						11.0		\$2,860		
Norcross	Anna	AN	Senior	12/04/05	Hrs: B-site 524 Wrap Up	0.8	\$145	\$116	SOX 404	
Norcross	Anna	AN	Senior	12/04/05	Hrs: B-site 524 Wrap Up	3.9	\$145	\$566	SOX 404	
Norcross	Anna	AN	Senior	12/04/05	Hrs: B-site 524 Wrap Up	3.9	\$145	\$566	SOX 404	
Norcross	Anna	AN	Senior	12/05/05	Hrs: B-site 543/512 Wrap Up	0.4	\$145	\$58	SOX 404	
Norcross	Anna	AN	Senior	12/05/05	Hrs: B-site MD760 Wrap Up	0.4	\$145	\$58	SOX 404	

Last Name	First Name	Initials	Title	Date of Services	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Norcross	Anna	AN	Senior	12/05/05	Hrs: B-site 5A5 Wrap Up	0.4	\$145	\$58	SOX 404
Norcross	Anna	AN	Senior	12/05/05	Hrs: B-site 5B1 Wrap Up	3.8	\$145	\$551	SOX 404
Norcross	Anna	AN	Senior	12/06/05	Hrs: B-site update to Pagac	0.4	\$145	\$58	SOX 404
Norcross	Anna	AN	Senior	12/08/05	Hrs: 5A5 B-site Wrap Up	0.2	\$145	\$29	SOX 404
Norcross	Anna	AN	Senior	12/09/05	Hrs: Accumulation of information related to preparation of fee application.	0.4	\$145	\$58	SOX 404
Norcross	Anna	AN	Senior	12/12/05	Hrs: TB 541 B-site wrap up	3.8	\$145	\$551	SOX 404
Norcross	Anna	AN	Senior	12/13/05	Hrs: TB 541 B-site wrap up	3.7	\$145	\$537	SOX 404
Norcross	Anna	AN	Senior	12/15/05	Hrs: TB 541 B-site wrap up	3.6	\$145	\$522	SOX 404
Norcross Total						25.7		\$3,727	
Pagac	Matthew	MP	Manager	12/03/05	Hrs: Engagement discussions with Team and Management	1.4	\$260	\$364	SOX 404
Pagac	Matthew	MP	Manager	12/03/05	Hrs: Review and discuss Domestic Reports - DPSS, E&C, T&I	2.4	\$260	\$624	SOX 404
Pagac	Matthew	MP	Manager	12/03/05	Hrs: Review International Reports - Molinella and Colleeno	3.2	\$260	\$832	SOX 404
Pagac	Matthew	MP	Manager	12/04/05	Hrs: Engagement discussions with team members regarding current status.	2.7	\$260	\$702	SOX 404
Pagac	Matthew	MP	Manager	12/04/05	Hrs: Accumulation of information related to preparation of fee application.	1.8	\$260	\$468	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Update Royalty Policy	0.6	\$260	\$156	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Attend D&T Meeting with engagement management.	0.6	\$260	\$156	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Engagement status update with Management.	0.7	\$260	\$182	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Review and respond to Delphi related emails from staff regarding final reporting documents.	0.9	\$260	\$234	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Attend E&C Closing Meeting with EY members and site management (pre and post brief).	1.3	\$260	\$338	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Engagement Discussions with Seniors	1.7	\$260	\$442	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Compile, review and send draft reports to Delphi	1.7	\$260	\$442	SOX 404
Pagac	Matthew	MP	Manager	12/05/05	Hrs: Review DPSS Report, Attend Closing Meeting	2.3	\$260	\$598	SOX 404
Pagac	Matthew	MP	Manager	12/06/05	Hrs: Review report for E&S and attend closing meeting	1.4	\$260	\$364	SOX 404
Pagac	Matthew	MP	Manager	12/06/05	Hrs: Review and respond to Delphi related emails	1.8	\$260	\$468	SOX 404
Pagac	Matthew	MP	Manager	12/06/05	Hrs: Attend Saginaw closing meeting and traveling to Saginaw	3.9	\$260	\$1,014	SOX 404
Pagac	Matthew	MP	Manager	12/07/05	Hrs: Review and Issue Reports	1.3	\$260	\$338	SOX 404
Pagac	Matthew	MP	Manager	12/07/05	Hrs: review and respond to Delphi related emails	1.6	\$260	\$416	SOX 404
Pagac	Matthew	MP	Manager	12/07/05	Hrs: Status Updates with Teams	2.3	\$260	\$598	SOX 404
Pagac	Matthew	MP	Manager	12/07/05	Hrs: Review reports and attend closing meetings	3.9	\$260	\$1,014	SOX 404
Pagac	Matthew	MP	Manager	12/08/05	Hrs: Accumulation of information related to preparation of fee application.	1.4	\$260	\$364	SOX 404
Pagac	Matthew	MP	Manager	12/08/05	Hrs: Accumulation of information related to preparation of fee application.	2.3	\$260	\$598	SOX 404
Pagac	Matthew	MP	Manager	12/08/05	Hrs: Work on Deficiency Tracker	2.3	\$260	\$598	SOX 404
Pagac	Matthew	MP	Manager	12/08/05	Hrs: Discuss with Delphi status of reports and create plan for next week	3.9	\$260	\$1,014	SOX 404
Pagac	Matthew	MP	Manager	12/12/05	Hrs: Organizing Reports and Tracker	0.4	\$260	\$104	SOX 404
Pagac	Matthew	MP	Manager	12/12/05	Hrs: Organizing Reports and Tracker	3.9	\$260	\$1,014	SOX 404
Pagac	Matthew	MP	Manager	12/12/05	Hrs: Reviewing Reports pre-issuance	3.9	\$260	\$1,014	SOX 404
Pagac	Matthew	MP	Manager	12/12/05	Hrs: Discussions with Staff and email correspondence	3.9	\$260	\$1,014	SOX 404
Pagac	Matthew	MP	Manager	12/13/05	Hrs: Discussions with Engagement Management	2.6	\$260	\$676	SOX 404
Pagac	Matthew	MP	Manager	12/13/05	Hrs: Organization of Reports and Updating Tracker	3.6	\$260	\$936	SOX 404
Pagac	Matthew	MP	Manager	12/13/05	Hrs: Review International Reports	3.9	\$260	\$1,014	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Pagac	Matthew	MP	Manager	12/13/05	Hrs: Discussions with Staff on Reports and emails relating to Delphi	3.9	\$260	\$1,014	SOX 404	
Pagac	Matthew	MP	Manager	12/14/05	Hrs: Review of International Reports. Distribution of Reports	0.3	\$260	\$78	SOX 404	
Pagac	Matthew	MP	Manager	12/14/05	Hrs: Review files and update transition plan and documents	0.4	\$260	\$104	SOX 404	
Pagac	Matthew	MP	Manager	12/14/05	Hrs: Discussions with Team on Status	2.1	\$260	\$546	SOX 404	
Pagac	Matthew	MP	Manager	12/14/05	Hrs: Update report status and emails relating to Delphi	3.8	\$260	\$988	SOX 404	
Pagac	Matthew	MP	Manager	12/14/05	Hrs: Review files and update transition plan and documents	3.9	\$260	\$1,014	SOX 404	
Pagac	Matthew	MP	Manager	12/14/05	Hrs: Review of International Reports. Distribution of Reports	3.9	\$260	\$1,014	SOX 404	
Pagac	Matthew	MP	Manager	12/15/05	Hrs: Send International reports and review International reports	0.4	\$260	\$104	SOX 404	
Pagac	Matthew	MP	Manager	12/15/05	Hrs: Update engagement management	1.9	\$260	\$494	SOX 404	
Pagac	Matthew	MP	Manager	12/15/05	Hrs: Update International reports and tracker	3.7	\$260	\$962	SOX 404	
Pagac	Matthew	MP	Manager	12/15/05	Hrs: Review International reports	3.9	\$260	\$1,014	SOX 404	
Pagac	Matthew	MP	Manager	12/15/05	Hrs: Send International reports and review International reports	3.9	\$260	\$1,014	SOX 404	
Pagac	Matthew	MP	Manager	12/16/05	Hrs: Final Transition Meeting with Delphi Management	0.9	\$260	\$234	SOX 404	
Pagac	Matthew	MP	Manager	12/16/05	Hrs: Distribute International Reports	3.9	\$260	\$1,014	SOX 404	
Pagac	Matthew	MP	Manager	12/16/05	Hrs: Review International reports	3.9	\$260	\$1,014	SOX 404	
Pagac Total						110.4		\$28,704		
Parker	Jimmy	JP	Manager	12/04/05	Hrs: Completion of Structured Financing Flowchart and Narrative revisions	0.9	\$285	\$257	SOX 404	
Parker	Jimmy	JP	Manager	12/05/05	Hrs: Contract Administration project flowchart updates	1.2	\$285	\$342	SOX 404	
Parker	Jimmy	JP	Manager	12/06/05	Hrs: Corporate finance Contract Administration flowchart and narrative revisions and finalizations	3.9	\$285	\$1,112	SOX 404	
Parker Total						6.0		\$1,710		
Quatchak	Christina	CQ	Senior	12/05/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.1	\$145	\$450	SOX 404	
Quatchak	Christina	CQ	Senior	12/06/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.4	\$145	\$58	SOX 404	
Quatchak	Christina	CQ	Senior	12/06/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.8	\$145	\$551	SOX 404	
Quatchak	Christina	CQ	Senior	12/06/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/06/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/07/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.4	\$145	\$58	SOX 404	
Quatchak	Christina	CQ	Senior	12/07/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.8	\$145	\$551	SOX 404	
Quatchak	Christina	CQ	Senior	12/07/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/07/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/08/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	1.1	\$145	\$160	SOX 404	
Quatchak	Christina	CQ	Senior	12/08/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/09/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.2	\$145	\$29	SOX 404	
Quatchak	Christina	CQ	Senior	12/09/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/09/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/12/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.2	\$145	\$29	SOX 404	
Quatchak	Christina	CQ	Senior	12/12/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	
Quatchak	Christina	CQ	Senior	12/13/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.2	\$145	\$29	SOX 404	
Quatchak	Christina	CQ	Senior	12/13/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	SOX 404	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Quatchak	Christina	CQ	Senior	12/13/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak	Christina	CQ	Senior	12/14/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.2	\$145	\$29	\$29	SOX 404
Quatchak	Christina	CQ	Senior	12/14/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak	Christina	CQ	Senior	12/14/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak	Christina	CQ	Senior	12/15/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.2	\$145	\$29	\$29	SOX 404
Quatchak	Christina	CQ	Senior	12/15/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak	Christina	CQ	Senior	12/15/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak	Christina	CQ	Senior	12/15/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak	Christina	CQ	Senior	12/16/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	0.2	\$145	\$29	\$29	SOX 404
Quatchak	Christina	CQ	Senior	12/16/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.8	\$145	\$551	\$551	SOX 404
Quatchak	Christina	CQ	Senior	12/16/05	Hrs: Delphi SOX remediation testing - Entity level documentation.	3.9	\$145	\$566	\$566	SOX 404
Quatchak Total						80.0		\$11,600		
Richardson	Victoria	VR	Senior	12/14/05	Hrs: Accumulation of information related to preparation of fee application.	2.6	\$145	\$377	\$377	SOX 404
Richardson	Victoria	VR	Senior	12/15/05	Hrs: Accumulation of information related to preparation of fee application.	3.9	\$145	\$566	\$566	SOX 404
Richardson Total						6.5		\$943		
Rossie	Jayne	JR	Staff	12/05/05	Hrs: Accumulation of information related to preparation of fee application.	1.2	\$116	\$139	\$139	SOX 404
Rossie	Jayne	JR	Staff	12/05/05	Hrs: Accumulation of information related to preparation of fee application.	2.1	\$116	\$244	\$244	SOX 404
Rossie	Jayne	JR	Staff	12/05/05	Hrs: Accumulation of information related to preparation of fee application.	3.7	\$116	\$429	\$429	SOX 404
Rossie	Jayne	JR	Staff	12/06/05	Hrs: Accumulation of information related to preparation of fee application.	2.9	\$116	\$336	\$336	SOX 404
Rossie	Jayne	JR	Staff	12/06/05	Hrs: Accumulation of information related to preparation of fee application.	2.9	\$116	\$336	\$336	SOX 404
Rossie	Jayne	JR	Staff	12/06/05	Hrs: Accumulation of information related to preparation of fee application.	3.3	\$116	\$383	\$383	SOX 404
Rossie	Jayne	JR	Staff	12/07/05	Hrs: Accumulation of information related to preparation of fee application.	1.1	\$116	\$128	\$128	SOX 404
Rossie	Jayne	JR	Staff	12/07/05	Hrs: Accumulation of information related to preparation of fee application.	2.7	\$116	\$313	\$313	SOX 404
Rossie	Jayne	JR	Staff	12/07/05	Hrs: Accumulation of information related to preparation of fee application.	3.6	\$116	\$418	\$418	SOX 404
Rossie	Jayne	JR	Staff	12/08/05	Hrs: Global status conference call with all engagement teams (discuss completion issues).	0.4	\$116	\$46	\$46	SOX 404
Rossie	Jayne	JR	Staff	12/08/05	Hrs: Accumulation of information related to preparation of fee application.	2.2	\$116	\$255	\$255	SOX 404
Rossie	Jayne	JR	Staff	12/09/05	Hrs: Conference call with Randy Miller, John Enright and legal counsel to discuss bankruptcy billing procedures.	0.9	\$116	\$104	\$104	SOX 404
Rossie	Jayne	JR	Staff	12/09/05	Hrs: Accumulation of information related to preparation of fee application.	3.3	\$116	\$383	\$383	SOX 404
Rossie	Jayne	JR	Staff	12/12/05	Hrs: Email responses and communication with global engagement team.	1.2	\$116	\$139	\$139	SOX 404
Rossie	Jayne	JR	Staff	12/14/05	Hrs: Accumulation of information related to preparation of fee application.	2.3	\$116	\$267	\$267	SOX 404
Rossie	Jayne	JR	Staff	12/14/05	Hrs: Engagement coordination including updating client billing templates and determining revised billing process.	2.9	\$116	\$336	\$336	SOX 404
Rossie	Jayne	JR	Staff	12/14/05	Hrs: Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	\$394	SOX 404
Rossie	Jayne	JR	Staff	12/14/05	Hrs: Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	\$394	SOX 404
Rossie	Jayne	JR	Staff	12/15/05	Hrs: Engagement coordination including responding to various emails on engagement details and returning phone calls for clarification.	1.9	\$116	\$220	\$220	SOX 404
Rossie	Jayne	JR	Staff	12/15/05	Hrs: Engagement coordination including updating client billing templates and determining revised billing process.	2.9	\$116	\$336	\$336	SOX 404
Rossie	Jayne	JR	Staff	12/15/05	Hrs: Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	\$394	SOX 404
Rossie	Jayne	JR	Staff	12/16/05	Hrs: Engagement coordination including responding to various emails on engagement details and returning phone calls for clarification.	3.8	\$116	\$441	\$441	SOX 404
Rossie	Jayne	JR	Staff	12/16/05	Hrs: Engagement coordination including updating client billing templates and determining revised billing process.	2.4	\$116	\$278	\$278	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Rosie	Jayne	JR	Staff	12/16/05	Hrs: Engagement coordination including email and phone call responses to foreign affiliates.	2.9	\$116	\$336	\$336	SOX 404
Rosie	Jayne	JR	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	2.9	\$116	\$336	\$336	SOX 404
Rosie	Jayne	JR	Staff	12/16/05	Hrs: Accumulation of information related to preparation of fee application.	3.8	\$116	\$441	\$441	SOX 404
Rosie Total						67.5		\$7,830		
Scotland	Maria	MS	Senior	12/03/05	Hrs: Prepared comments based on review.	2.6	\$145	\$377	\$377	SOX 404
Scotland	Maria	MS	Senior	12/03/05	Hrs: Reviewed expenditure testing performed by staff.	2.8	\$145	\$406	\$406	SOX 404
Scotland	Maria	MS	Senior	12/03/05	Hrs: Continued inventory validation.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/04/05	Hrs: Reviewed work documented for expenditure.	1.8	\$145	\$321	\$321	SOX 404
Scotland	Maria	MS	Senior	12/04/05	Hrs: Continued documenting inventory testing.	2.8	\$145	\$406	\$406	SOX 404
Scotland	Maria	MS	Senior	12/04/05	Hrs: Commenced documenting expenditure test for one control activity.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/05/05	Hrs: Held discussion with ICC pertaining to control objective templates.	2.6	\$145	\$377	\$377	SOX 404
Scotland	Maria	MS	Senior	12/05/05	Hrs: Continued documenting inventory testing.	2.7	\$145	\$392	\$392	SOX 404
Scotland	Maria	MS	Senior	12/05/05	Hrs: Continued documenting expenditure testing.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/05/05	Hrs: Interviewed process owners pertaining to possible deficiencies.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/06/05	Hrs: Prepared binders for D&T review.	2.9	\$145	\$421	\$421	SOX 404
Scotland	Maria	MS	Senior	12/06/05	Hrs: Documented results of further interview based on D&T review notes.	3.7	\$145	\$537	\$537	SOX 404
Scotland	Maria	MS	Senior	12/06/05	Hrs: Worked on clearing review notes by D&T	3.8	\$145	\$551	\$551	SOX 404
Scotland	Maria	MS	Senior	12/06/05	Hrs: Continued following up with process owners on possible deficiencies.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/07/05	Hrs: Held closing meeting with client to discuss status of testing results.	1.2	\$145	\$174	\$174	SOX 404
Scotland	Maria	MS	Senior	12/07/05	Hrs: Reviewed inventory validation program.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/07/05	Hrs: Worked on cleaning D&T review comments.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/07/05	Hrs: Prepared for closing meeting.	1.1	\$145	\$160	\$160	SOX 404
Scotland	Maria	MS	Senior	12/07/05	Hrs: Commenced wrapping up binders.	2.8	\$145	\$406	\$406	SOX 404
Scotland	Maria	MS	Senior	12/08/05	Hrs: Worked on organizing and updating final binder information.	2.7	\$145	\$392	\$392	SOX 404
Scotland	Maria	MS	Senior	12/08/05	Hrs: Prepared final reports.	2.8	\$145	\$406	\$406	SOX 404
Scotland	Maria	MS	Senior	12/08/05	Hrs: Followed through with further testing wrap up based on conversations held during closing meeting.	3.8	\$145	\$551	\$551	SOX 404
Scotland	Maria	MS	Senior	12/08/05	Hrs: Continued working on clearing D&T review notes.	3.9	\$145	\$566	\$566	SOX 404
Scotland	Maria	MS	Senior	12/09/05	Hrs: Label binders, review all work for final presentation.	2.1	\$145	\$305	\$305	SOX 404
Scotland Total						73.4		\$10,643		
Shah	Suruchi	SS	Senior	12/03/05	Hrs: Planning of the framework	0.9	\$145	\$131	\$131	SOX 404
Shah	Suruchi	SS	Senior	12/03/05	Hrs: Assorting the documents	0.9	\$145	\$131	\$131	SOX 404
Shah	Suruchi	SS	Senior	12/03/05	Hrs: Documenting and testing Safeguarding of Assets control	1.9	\$145	\$276	\$276	SOX 404
Shah	Suruchi	SS	Senior	12/03/05	Hrs: Documenting and testing Inventory controls	3.9	\$145	\$566	\$566	SOX 404
Shah	Suruchi	SS	Senior	12/04/05	Hrs: Accumulation of information related to preparation of fee application.	0.6	\$145	\$87	\$87	SOX 404
Shah	Suruchi	SS	Senior	12/04/05	Hrs: Email communication to managers and site for the documents	0.9	\$145	\$131	\$131	SOX 404
Shah	Suruchi	SS	Senior	12/04/05	Hrs: Documenting of inventory controls and overview of the Exhibit K	3.9	\$145	\$566	\$566	SOX 404
Shah	Suruchi	SS	Senior	12/04/05	Hrs: Preparation of Exhibit K	3.9	\$145	\$566	\$566	SOX 404
Shah	Suruchi	SS	Senior	12/05/05	Hrs: B-site correspondence to Anna	0.9	\$145	\$131	\$131	SOX 404
Shah	Suruchi	SS	Senior	12/05/05	Hrs: Meeting with D&T with engagement management to discuss comments.	0.9	\$145	\$131	\$131	SOX 404
Shah	Suruchi	SS	Senior	12/05/05	Hrs: Explanation for Inventory validation control 2.3.1.3	2.9	\$145	\$421	\$421	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Shah	Sunuchi	SS	Senior	12/05/05	Hrs: Understanding of the Inventory controls testing	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/05/05	Hrs: Review and approval of the exhibit K for Roll forward and remediation.	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/05/05	Hrs: Need to review the documentation for Inventory and roll forward	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/06/05	Hrs: Documenting Inventory testing, email communication with the client	1.9	\$145	\$276	SOX 404
Shah	Sunuchi	SS	Senior	12/06/05	Hrs: Preparing schedule K for meeting	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/06/05	Hrs: Documenting Inventory testing	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/06/05	Hrs: Review of the inventory testing	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/06/05	Hrs: Documenting Inventory testing	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/06/05	Hrs: Review of the roll forward	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/07/05	Hrs: Correspondence with D&T regarding comments.	1.4	\$145	\$203	SOX 404
Shah	Sunuchi	SS	Senior	12/07/05	Hrs: Discussion of client comments on reporting documents.	0.6	\$145	\$87	SOX 404
Shah	Sunuchi	SS	Senior	12/07/05	Hrs: Email correspondence with team members regarding client comments.	1.9	\$145	\$276	SOX 404
Shah	Sunuchi	SS	Senior	12/07/05	Hrs: Client meetings, preparation of the schedule K&L	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/07/05	Hrs: Correspondence with the client on the review comments	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/08/05	Hrs: Reviewing of FA program	1.1	\$145	\$160	SOX 404
Shah	Sunuchi	SS	Senior	12/08/05	Hrs: Review of Treasury and Employee cost programs	3.1	\$145	\$450	SOX 404
Shah	Sunuchi	SS	Senior	12/08/05	Hrs: Email communication explaining the client system process to team members.	2.1	\$145	\$305	SOX 404
Shah	Sunuchi	SS	Senior	12/08/05	Hrs: Correspondence with D&T and engagement management to discuss comments.	1.1	\$145	\$160	SOX 404
Shah	Sunuchi	SS	Senior	12/09/05	Hrs: Meet with the client to discuss reporting documents.	0.7	\$145	\$102	SOX 404
Shah	Sunuchi	SS	Senior	12/09/05	Hrs: Verifying SA, FA, TR, EC for the final programs to be sent	0.9	\$145	\$131	SOX 404
Shah	Sunuchi	SS	Senior	12/09/05	Hrs: Email communication regarding roll forward work	1.9	\$145	\$276	SOX 404
Shah	Sunuchi	SS	Senior	12/09/05	Hrs: Reviewing of FA program	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/09/05	Hrs: Correcting of the FA files	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/11/05	Hrs: Worked on Packard revising comments	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/12/05	Hrs: Issued Reports	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/12/05	Hrs: Issued Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/12/05	Hrs: Travel time to Troy	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/13/05	Hrs: Worked on Reports	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/13/05	Hrs: Worked on Reports	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	12/13/05	Hrs: Issued Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/13/05	Hrs: Issued Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/14/05	Hrs: Worked on Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/14/05	Hrs: Worked on Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/14/05	Hrs: Worked on Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/15/05	Hrs: Worked on Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/15/05	Hrs: Worked on Revenue program	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/15/05	Hrs: Worked on reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/15/05	Hrs: Worked on Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/16/05	Hrs: Worked on Reports	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	12/16/05	Hrs: Worked on Reports - Transitioning of the client project	2.9	\$145	\$421	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total Fees	Activity Code
Shah	Suruchi	SS	Senior	12/16/05	Hrs: Worked on California report	3.9	\$145	\$566	\$566	SOX 404
Shah	Suruchi	SS	Senior	12/16/05	Hrs: Travel time	3.9	\$145	\$566	\$566	SOX 404
Shah	Suruchi	SS	Senior	12/16/05	Hrs: Worked on Reports	3.9	\$145	\$566	\$566	SOX 404
Shah Total						161.9				
						0.2	\$116	\$23	\$23.476	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Assisted Justin Chung with questions for shipping.	0.6	\$116	\$70	\$70	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Created workpapers for allowance for doubtful accounts.	2.2	\$116	\$255	\$255	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Finish documenting findings for Allowance for doubtful accounts.	0.4	\$116	\$46	\$46	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Complete workpapers and request additional month information.	1.4	\$116	\$162	\$162	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Input all workpapers and validation programs into AWS and update list for Amy Dewan on items completed.	1.4	\$116	\$162	\$162	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Indirect Inventory - reviewing files provided, matching amounts on invoice to payment system.	1.4	\$116	\$162	\$162	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Hrs: Completed testing of shipment delivery terms to invoice, document results and write up exceptions in workpapers.	3.3	\$116	\$383	\$383	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Hrs: Reviewing workpapers provided by Marion for impairment analysis.	1.8	\$116	\$209	\$209	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Hrs: Validated and recorded final results on validation program and lead sheet	0.6	\$116	\$70	\$70	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Hrs: Perform revised testing for control activity.	2.8	\$116	\$325	\$325	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Hrs: Received documentation to reform and updated lead sheet in accordance with revised test steps.	0.4	\$116	\$46	\$46	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Hrs: Indirect inventory - request more information and validate items available for testing	3.6	\$116	\$418	\$418	SOX 404
Sharma	Geetika	GS	Staff	12/05/05	Hrs: Creating lead sheets for the remainder of the tests to be performed (Sourcing, A/P and A/R)	2.1	\$116	\$244	\$244	SOX 404
Sharma	Geetika	GS	Staff	12/05/05	Hrs: Validation and documenting workpapers for reporting communication between HQ and local staff.	3.6	\$116	\$418	\$418	SOX 404
Sharma	Geetika	GS	Staff	12/05/05	Hrs: Review of wrap up documentation performed by Scott Bentley.	3.6	\$116	\$418	\$418	SOX 404
Sharma	Geetika	GS	Staff	12/05/05	Hrs: Request new items from SAP in order to complete testing.	0.3	\$116	\$35	\$35	SOX 404
Sharma	Geetika	GS	Staff	12/06/05	Hrs: Wrap up testing for allowance for doubtful accounts - needed to request one additional item to complete from Gina Pham.	2.6	\$116	\$302	\$302	SOX 404
Sharma	Geetika	GS	Staff	12/06/05	Hrs: Sourcing - reviewing documentation provided by Michelle and looking at signatures according to policy.	3.6	\$116	\$418	\$418	SOX 404
Sharma	Geetika	GS	Staff	12/07/05	Hrs: Creating sheet for Delphi tracking of roll forward, remediation open, remediation complete and other control activities.	2.1	\$116	\$244	\$244	SOX 404
Sharma	Geetika	GS	Staff	12/08/05	Hrs: Update excel sheet created with document K updates sent over by Matt Pagac to present to Delphi.	3.8	\$116	\$441	\$441	SOX 404
Sharma	Geetika	GS	Staff	12/08/05	Hrs: Testing for Allowance for doubtful accounts, sourcing, indirect inventory.	1.4	\$116	\$162	\$162	SOX 404
Sharma	Geetika	GS	Staff	12/08/05	Hrs: Wrap up workpaper documentation for E&S to hand over to Eric for further/ complete testing.	3.1	\$116	\$360	\$360	SOX 404
Sharma	Geetika	GS	Staff	12/08/05	Hrs: Compare Is to Ks after a quality issue was found. Validating reports were correct and items reported by Delphi can be supported.	3.9	\$116	\$452	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/12/05	Hrs: Editing certain reports for Germany. Edit and review again after manager review of work and issue final copy for partner approval.	3.7	\$116	\$429	\$429	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Sharma	Geetika	GS	Staff	12/12/05	Hrs: Editing certain reports for Australia and Brazil. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/12/05	Hrs: Editing certain reports for China. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/13/05	Hrs: Editing certain reports for China and Mexico. Edit and review again after manager review of work and issue final copy for partner approval.	3.7	\$116	\$429	SOX 404
Sharma	Geetika	GS	Staff	12/13/05	Hrs: Editing certain reports for UK and USA. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/13/05	Hrs: Editing certain reports for Poland and UK. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/14/05	Hrs: Gather information to send to staff for approval of AWS file workpapers. Create emails, sync files, and instructions on AWS sign offs for staff and seniors. Confirm all staff is included in distribution. Hrs: Prepare folders for new final reports in AWS vs. interim. Enter reports into AWS for sign off by managers, partners, staff.	2.2	\$116	\$255	SOX 404
Sharma	Geetika	GS	Staff	12/14/05	Hrs: Create new database for storage of high/medium, low, etc. policies. Set up staff into AWS and input policies currently available into AWS for approval by seniors, managers and partners.	2.9	\$116	\$336	SOX 404
Sharma	Geetika	GS	Staff	12/14/05	Hrs: Editing certain reports for Mexico, Germany, and France. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/14/05	Hrs: Editing certain reports for UK and France. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/15/05	Hrs: Have each senior sign off on behalf of their staff using my computer and updating AWS. Informing seniors of missing sign offs.	1.3	\$116	\$151	SOX 404
Sharma	Geetika	GS	Staff	12/15/05	Hrs: Assisting Donell with sync files for policies and inputting files into AWS.	0.6	\$116	\$70	SOX 404
Sharma	Geetika	GS	Staff	12/15/05	Hrs: Updating policy AWS database for approval by seniors, managers, and partners.	0.4	\$116	\$46	SOX 404
Sharma	Geetika	GS	Staff	12/15/05	Hrs: Assisting Prabha with instructions for editing reports and the process of review and approval.	0.4	\$116	\$46	SOX 404
Sharma	Geetika	GS	Staff	12/15/05	Hrs: Response to AWS sign off emails, sync the updated file back into AWS.	3.4	\$116	\$394	SOX 404
Sharma	Geetika	GS	Staff	12/15/05	Hrs: Editing certain reports for USA and China. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Geetika	GS	Staff	12/16/05	Hrs: Updating files in AWS (obtaining approvals from Randy Miller, Jeff Henning, John Enright for policies and reports - obtained sign-offs for all validation programs).	2.6	\$116	\$302	SOX 404
Sharma	Geetika	GS	Staff	12/16/05	Hrs: Editing certain reports for USA and China. Edit and review again after manager review of work and issue final copy for partner approval.	2.8	\$116	\$325	SOX 404
Sharma	Geetika	GS	Staff	12/16/05	Hrs: Editing certain reports for USA and China. Edit and review again after manager review of work and issue final copy for partner approval.	3.9	\$116	\$452	SOX 404
Sharma	Lei	SL	Senior	12/03/05	Hrs: Review back inventory documents	110.7	\$12,841	\$638	SOX 404
Sharma	Lei	SL	Senior	12/03/05	Hrs: Review AHG reserve documents	4.4	\$145	\$638	SOX 404
Sun						1.4	\$145	\$203	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Sun	Lei	SL	Senior	12/03/05	Hrs: Review each consignment and pay on consumption inventory details	3.7	\$145	\$537	\$537	SOX 404
Sun	Lei	SL	Senior	12/04/05	Hrs: Review AHG work papers	4.4	\$145	\$638	\$638	SOX 404
Sun	Lei	SL	Senior	12/04/05	Hrs: Review DFSS work papers	3.9	\$145	\$566	\$566	SOX 404
Sun	Lei	SL	Senior	12/05/05	Hrs: Review E&S work papers	1.4	\$145	\$203	\$203	SOX 404
Sun	Lei	SL	Senior	12/05/05	Hrs: Review DFSS work papers	2.7	\$145	\$392	\$392	SOX 404
Sun	Lei	SL	Senior	12/05/05	Hrs: Review AHG work papers	3.9	\$145	\$566	\$566	SOX 404
Sun	Lei	SL	Senior	12/05/05	Hrs: Review E&S work papers	3.9	\$145	\$566	\$566	SOX 404
Sun	Lei	SL	Senior	12/06/05	Hrs: Review AHG work papers	0.9	\$145	\$131	\$131	SOX 404
Sun	Lei	SL	Senior	12/06/05	Hrs: Review E&C debit/credit tests	3.1	\$145	\$450	\$450	SOX 404
Sun	Lei	SL	Senior	12/06/05	Hrs: Review E&C and E&S work papers	3.9	\$145	\$566	\$566	SOX 404
Sun	Lei	SL	Senior	12/06/05	Hrs: Review DFSS work papers	3.9	\$145	\$566	\$566	SOX 404
Sun Total						41.5		\$6,018	\$6,018	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/03/05	Hrs: Testing employee cost for T&I	2.3	\$116	\$267	\$267	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/03/05	Hrs: Drive from Troy to Cleveland	3.1	\$116	\$360	\$360	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/03/05	Hrs: Wrap-up work for employee cost T&I	3.4	\$116	\$394	\$394	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/04/05	Hrs: Testing fixed assets for T&I	2.2	\$116	\$255	\$255	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/04/05	Hrs: Wrap-up work on fixed assets for T&I	3.8	\$116	\$441	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/05/05	Hrs: Meetings to facilitate testing at E&C with process owners.	2.7	\$116	\$313	\$313	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/05/05	Hrs: Wrap up work for E&C testing	2.9	\$116	\$336	\$336	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/05/05	Hrs: Travel from Cleveland to Troy for Delphi	3.6	\$116	\$418	\$418	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/05/05	Hrs: Testing at E&C	3.8	\$116	\$441	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/06/05	Hrs: Roll forward testing at E&C	2.8	\$116	\$325	\$325	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/06/05	Hrs: Wrap-up work at T&I	3.4	\$116	\$394	\$394	SOX 404
Zapp	Amelia M.	AMZ	Staff	12/06/05	Hrs: Testing at T&I	3.8	\$116	\$441	\$441	SOX 404
Zapp Total						31.8		\$4,385	\$4,385	
					Grand Total			1,708.5	\$160,190	



INVOICE NUMBER: US0123047150

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 55596

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by the United States for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u>		<u>Total</u>
	<u>Expenses</u>	<u>Invoiced</u>	
TRAVMISC	\$ 8,488	\$ 8,488	
	\$ 8,488	\$ 8,488	

Total Due **\$8,488.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

**Ernst & Young - United States
Delphi Corporation
Expense Summary**

For the Period December 3, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$3,027
Out of Town Travel - Meals	\$1,189
Out of Town Travel - Transportation	\$4,248
Telecommunications	\$24
Miscellaneous	\$0
Total	\$8,488

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Expense Amount	Activity Code
Domestic SOX 404								
Baibus								
Baibus	Carolyn	CLB	Staff	12/05/05	Out of Town Travel - Transportation	Lodge	\$107	SOX 404
Baibus	Carolyn	CLB	Staff	12/06/05	Out of Town Travel - Lodging	Lodge	\$107	SOX 404
Baibus	Carolyn	CLB	Staff	12/07/05	Out of Town Travel - Lodging	Lodge	\$107	SOX 404
Baibus	Carolyn	CLB	Staff	12/08/05	Out of Town Travel - Lodging	Lodge	\$107	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Out of Town Travel - Lodging	Lodge: Friday and Saturday night stay in Troy- worked Friday night and Saturday and Sunday from Troy office	\$107	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Out of Town Travel - Lodging	Lodge: Hampton Inn - Sunday 12/4 - Wednesday 12/7 (Delphi Steering SOX testing).	\$156	SOX 404
Blasich	Stephen	SB	Staff	12/05/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw for Delphi engagement	\$210	SOX 404
Blasich	Stephen	SB	Staff	12/06/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw for Delphi engagement	\$62	SOX 404
Chung	Justin	JC	Staff	12/03/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw for Delphi engagement	\$62	SOX 404
Chung	Justin	JC	Staff	12/04/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw for Delphi engagement	\$77	SOX 404
Chung	Justin	JC	Staff	12/05/05	Out of Town Travel - Lodging	Dry cleaning: On the road for over 6 nights	\$77	SOX 404
Chung	Justin	JC	Staff	12/05/05	Out of Town Travel - Lodging	Dry cleaning: On the road for over 6 nights	\$30	SOX 404
Dewan	Amy	AD	Senior	12/03/05	Out of Town Travel - Lodging	Lodge: Lodging charge will out of town for Electronics and Safety 404 validation	\$77	SOX 404
Dewan	Amy	AD	Senior	12/04/05	Out of Town Travel - Lodging	Lodge: Lodging charge will out of town for Electronics and Safety 404 validation	\$77	SOX 404
Dewan	Amy	AD	Senior	12/05/05	Out of Town Travel - Lodging	Lodge: Lodging charge will out of town for Electronics and Safety 404 validation	\$77	SOX 404
Elenbaas	Kari	KLB	Senior	12/06/05	Out of Town Travel - Lodging	Lodge: Room in Saginaw for Monday night.	\$61	SOX 404
Elenbaas	Kari	KLB	Senior	12/06/05	Out of Town Travel - Lodging	Lodging: Cash tip (\$2/day) for cleaning staff of hotel.	\$4	SOX 404
Elenbaas	Kari	KLB	Senior	12/06/05	Out of Town Travel - Lodging	Lodge: Hotel room in Saginaw for Tuesday night.	\$77	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Expense Amount	Activity Code
Krueger	John	JK	Manager	12/06/05	Out of Town Travel - Lodging	Lodge: While working at Delphi - out of town lodging.		\$68	SOX 404
Krueger	John	JK	Manager	12/07/05	Out of Town Travel - Lodging	Lodge: While working at Delphi - chamber maid cash tip.		\$1	SOX 404
Maximov	Konstantine	KM	Staff	12/03/05	Out of Town Travel - Lodging	Lodge: Two days hotel while traveling to Troy, MI for audit.		\$156	SOX 404
Maximov	Konstantine	KM	Staff	12/04/05	Out of Town Travel - Lodging	Lodge: Hotel while traveling to Saginaw, MI for audit.		\$56	SOX 404
Quatchak	Christina	CQ	Senior	12/05/05	Out of Town Travel - Lodging	Lodge: Hotel while traveling to Saginaw, MI for audit.		\$56	SOX 404
Quatchak	Christina	CQ	Senior	12/05/05	Out of Town Travel - Lodging	Lodge: Hotel while traveling to Saginaw, MI for audit.		\$56	SOX 404
Quatchak	Christina	CQ	Senior	12/06/05	Out of Town Travel - Lodging	Lodge: While working at Delphi - Misc. cash tips for hotel staff.		\$2	SOX 404
Quatchak	Christina	CQ	Senior	12/06/05	Out of Town Travel - Lodging	Lodge: While working at Delphi - Misc. cash tips for hotel staff.		\$78	SOX 404
Quatchak	Christina	CQ	Senior	12/07/05	Out of Town Travel - Lodging	Lodge: While working at Delphi - Misc. cash tips for hotel staff.		\$2	SOX 404
Quatchak	Christina	CQ	Senior	12/08/05	Out of Town Travel - Lodging	Lodge: While working at Delphi - Misc. cash tips for hotel staff.		\$78	SOX 404
Quatchak	Christina	CQ	Senior	12/12/05	Out of Town Travel - Lodging	Lodge: Hotel in Troy for Delphi		\$78	SOX 404
Quatchak	Christina	CQ	Senior	12/13/05	Out of Town Travel - Lodging	Lodge: Hilton - Troy		\$78	SOX 404
Quatchak	Christina	CQ	Senior	12/14/05	Out of Town Travel - Lodging	Lodge: Hilton Troy		\$78	SOX 404
Shah	Suruchi	SS	Senior	12/12/05	Out of Town Travel - Lodging	Lodge: Room Charge at Troy		\$90	SOX 404
Shah	Suruchi	SS	Senior	12/13/05	Out of Town Travel - Lodging	Lodge: Room Charge at Troy		\$90	SOX 404
Shah	Suruchi	SS	Senior	12/14/05	Out of Town Travel - Lodging	Lodge: Room Charge at Troy		\$90	SOX 404
Shah	Geetika	GS	Staff	12/03/05	Out of Town Travel - Lodging	Lodge: Hotel stay at Marriott		\$77	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Out of Town Travel - Lodging	Lodge: Hotel stay at Marriott		\$77	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Amount	Activity Code
Sharma	Geetika	GS	Staff	12/05/05	Out of Town Travel - Lodging	Lodge: Hotel Stay at Marriott		\$77	SOX 404
Zapp	Amelia	AZ	Staff	12/05/05	Out of Town Travel - Lodging	Lodge: stay in Troy while working at Delphi		\$71	SOX 404
Bajbus	Carolyn	CLB	Staff	12/03/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$3,027	
Bajbus	Carolyn	CLB	Staff	12/05/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$6	SOX 404
Bajbus	Carolyn	CLB	Staff	12/06/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$75	SOX 404
Bajbus	Carolyn	CLB	Staff	12/07/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$5	SOX 404
Bajbus	Carolyn	CLB	Staff	12/08/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$8	SOX 404
Bajbus	Carolyn	CLB	Staff	12/08/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$7	SOX 404
Bajbus	Carolyn	CLB	Staff	12/08/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$10	SOX 404
Becker	Jacqueline	JB	Staff	12/03/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$18	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$8	SOX 404
Becker	Jacqueline	JB	Staff	12/05/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$15	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$4	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$3	SOX 404
Becker	Jacqueline	JB	Staff	12/06/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$25	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$6	SOX 404
Blasich	Stephen	SB	Staff	12/05/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$10	SOX 404
Blasich	Stephen	SB	Staff	12/06/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$3	SOX 404
Blasich	Stephen	SB	Staff	12/06/05	Out of Town Travel - Lodging Total	Out of Town Travel - Meals		\$9	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Expense Amount	Activity Code
Blasich	Stephen	SB	Staff	12/07/05	Out of Town Travel - Meals	Breakfast		\$3	SOX 404
Chung	Justin	JC	Staff	12/03/05	Out of Town Travel - Meals	Lunch while working on the weekend for the 404 validation		\$6	SOX 404
Chung	Justin	JC	Staff	12/03/05	Out of Town Travel - Meals	Breakfast		\$11	SOX 404
Chung	Justin	JC	Staff	12/03/05	Out of Town Travel - Meals	Dinner		\$22	SOX 404
Chung	Justin	JC	Staff	12/04/05	Out of Town Travel - Meals	Breakfast		\$10	SOX 404
Chung	Justin	JC	Staff	12/04/05	Out of Town Travel - Meals	Lunch while working on the weekend for the 404 validation		\$11	SOX 404
Chung	Justin	JC	Staff	12/05/05	Out of Town Travel - Meals	Dinner: Dinner for Geetika		\$10	SOX 404
Chung	Justin	JC	Staff	12/05/05	Out of Town Travel - Meals	Breakfast		\$15	SOX 404
Chung	Justin	JC	Staff	12/06/05	Out of Town Travel - Meals	Breakfast		\$7	SOX 404
Chung	Justin	JC	Staff	12/06/05	Out of Town Travel - Meals	Dinner		\$17	SOX 404
Dewan	Amy	AD	Senior	12/03/05	Out of Town Travel - Meals	Breakfast: Breakfast while working the weekend out of town for Electronics and Safety 404 validation		\$10	SOX 404
Dewan	Amy	AD	Senior	12/03/05	Out of Town Travel - Meals	Dinner: Dinner while out of town for Electronics and Safety 404 validation.		\$17	SOX 404
Dewan	Amy	AD	Senior	12/04/05	Out of Town Travel - Meals	Breakfast while working the weekend out of town for Electronics and Safety 404 validation		\$10	SOX 404
Dewan	Amy	AD	Senior	12/04/05	Out of Town Travel - Meals	Dinner: Dinner while out of town for the Electronics and Safety 404 validation		\$14	SOX 404
Dewan	Amy	AD	Senior	12/05/05	Out of Town Travel - Meals	Breakfast: Breakfast while out of town for Electronics and Safety 404 validation		\$6	SOX 404
Dewan	Amy	AD	Senior	12/05/05	Out of Town Travel - Meals	Dinner: Dinner for Amy Dewan and Justin Chung while out of town for Electronics and Safety 404 validation		\$55	SOX 404
Elenbas	Kari	KLB	Senior	12/05/05	Out of Town Travel - Meals	Meal while working on the weekend out of town for the Electronics and Safety 404 validation		\$10	SOX 404
Garmen	Kenneth	KG	Staff	12/03/05	Out of Town Travel - Meals	Breakfast: Breakfast while out of town for Electronics and Safety 404 validation		\$16	SOX 404
Garmen	Kenneth	KG	Staff	12/04/05	Out of Town Travel - Meals	Dinner: Out of town travel dinner (traveling from Toledo).		\$18	SOX 404
Krueger	John	JK	Manager	12/06/05	Out of Town Travel - Meals	Dinner: Out of town travel dinner (traveling from Toledo).		\$17	SOX 404
Krueger	John	JK	Manager	12/06/05	Out of Town Travel - Meals	Breakfast: While en route to Delphi - out of town Breakfast.		\$7	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Expense Amount	Activity Code
Krueger	John	JK	Manager	12/06/05	Out of Town Travel - Meals	Dinner: While working at Delphi - out of town dinner with Carolyn Bajbus of EY Cleveland.		\$56	SOX 404
Krueger	John	JK	Manager	12/07/05	Out of Town Travel - Meals	Breakfast: While working at Delphi - out of town Breakfast.		\$10	SOX 404
Krueger	John	JK	Manager	12/07/05	Out of Town Travel - Meals	Dinner: While en route home from Delphi - out of town dinner.		\$15	SOX 404
Krueger	John	JK	Manager	12/09/05	Out of Town Travel - Meals	Breakfast: While en route home from Delphi - out of town Breakfast.		\$8	SOX 404
Krueger	John	JK	Manager	12/09/05	Out of Town Travel - Meals	Dinner: While en route home from Delphi - out of town dinner.		\$13	SOX 404
Maximov	Konstantine	KM	Staff	12/03/05	Out of Town Travel - Meals	Dinner: Dinner while traveling to Troy, MI for audit.		\$17	SOX 404
Maximov	Konstantine	KM	Staff	12/04/05	Out of Town Travel - Meals	Dinner: Dinner while traveling to Saginaw, MI for audit.		\$20	SOX 404
Maximov	Konstantine	KM	Staff	12/05/05	Out of Town Travel - Meals	Breakfast: Breakfast while traveling to Saginaw, MI for audit.		\$6	SOX 404
Maximov	Konstantine	KM	Staff	12/05/05	Out of Town Travel - Meals	Dinner: Dinner while traveling to Saginaw, MI for audit.		\$22	SOX 404
Maximov	Konstantine	KM	Staff	12/06/05	Out of Town Travel - Meals	Breakfast: Breakfast while traveling to Saginaw, MI for audit.		\$5	SOX 404
Quatchak	Christina	CQ	Senior	12/05/05	Out of Town Travel - Meals	Dinner: Dinner while traveling to Saginaw, MI for audit.		\$13	SOX 404
Quatchak	Christina	CQ	Senior	12/05/05	Out of Town Travel - Meals	Breakfast		\$16	SOX 404
Quatchak	Christina	CQ	Senior	12/06/05	Out of Town Travel - Meals	Dinner		\$24	SOX 404
Quatchak	Christina	CQ	Senior	12/06/05	Out of Town Travel - Meals	Breakfast		\$17	SOX 404
Quatchak	Christina	CQ	Senior	12/07/05	Out of Town Travel - Meals	Dinner		\$23	SOX 404
Quatchak	Christina	CQ	Senior	12/08/05	Out of Town Travel - Meals	Breakfast		\$16	SOX 404
Quatchak	Christina	CQ	Senior	12/08/05	Out of Town Travel - Meals	Dinner		\$24	SOX 404
Quatchak	Christina	CQ	Senior	12/07/05	Out of Town Travel - Meals	Breakfast		\$15	SOX 404
Quatchak	Christina	CQ	Senior	12/12/05	Out of Town Travel - Meals	Breakfast		\$24	SOX 404
Quatchak	Christina	CQ	Senior	12/12/05	Out of Town Travel - Meals	Dinner		\$14	SOX 404
Quatchak	Christina	CQ	Senior	12/12/05	Out of Town Travel - Meals	Dinner		\$24	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Expense Amount	Activity Code
Quatchak	Christina	CQ	Senior	12/13/05	Out of Town Travel - Meals	Breakfast		\$12	SOX 404
Quatchak	Christina	CQ	Senior	12/13/05	Out of Town Travel - Meals	Dinner		\$23	SOX 404
Quatchak	Christina	CQ	Senior	12/14/05	Out of Town Travel - Meals	Breakfast		\$15	SOX 404
Quatchak	Christina	CQ	Senior	12/14/05	Out of Town Travel - Meals	Dinner		\$24	SOX 404
Quatchak	Christina	CQ	Senior	12/15/05	Out of Town Travel - Meals	Breakfast		\$14	SOX 404
Quatchak	Christina	CQ	Senior	12/15/05	Out of Town Travel - Meals	Dinner		\$20	SOX 404
Shah	Suruchi	SS	Senior	12/03/05	Out of Town Travel - Meals	Meal while working out of town on the weekend for the 404 validation.		\$6	SOX 404
Shah	Suruchi	SS	Senior	12/04/05	Out of Town Travel - Meals	Dinner: Dinner Expense		\$14	SOX 404
Shah	Suruchi	SS	Senior	12/05/05	Out of Town Travel - Meals	Dinner: Dinner Expense		\$8	SOX 404
Shah	Suruchi	SS	Senior	12/06/05	Out of Town Travel - Meals	Dinner: Dinner Expense		\$16	SOX 404
Shah	Suruchi	SS	Senior	12/07/05	Out of Town Travel - Meals	Dinner: Dinner Expense		\$16	SOX 404
Shah	Suruchi	SS	Senior	12/12/05	Out of Town Travel - Meals	Breakfast: Breakfast charge on the way to the client		\$8	SOX 404
Shah	Suruchi	SS	Senior	12/13/05	Out of Town Travel - Meals	Breakfast: Breakfast Expense		\$3	SOX 404
Shah	Suruchi	SS	Senior	12/14/05	Out of Town Travel - Meals	Breakfast: Breakfast Expense		\$7	SOX 404
Shah	Suruchi	SS	Senior	12/15/05	Out of Town Travel - Meals	Breakfast: Breakfast expense		\$7	SOX 404
Shah	Suruchi	SS	Senior	12/16/05	Out of Town Travel - Meals	Breakfast: Breakfast Expense		\$8	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Out of Town Travel - Meals	Dinner: Dinner Expense on the way back to Cleveland		\$16	SOX 404
Sharma	Geetika	GS	Staff	12/03/05	Out of Town Travel - Meals	Breakfast: Hotel stay at Marriott		\$10	SOX 404
Sharma	Geetika	GS	Staff	12/04/05	Out of Town Travel - Meals	Dinner		\$11	SOX 404
Sharma	Geetika	GS	Staff	12/05/05	Out of Town Travel - Meals	Breakfast: Hotel stay at Marriott		\$10	SOX 404
Sharma	Geetika	GS	Staff	12/05/05	Out of Town Travel - Meals	Breakfast: Hotel Stay at Marriott		\$10	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Expense Amount	Activity Code
Zapp	Amelia	AZ	Staff	12/03/05	Out of Town Travel - Meals	Breakfast: Breakfast in Troy		\$6	SOX 404
Zapp	Amelia	AZ	Staff	12/05/05	Out of Town Travel - Meals	Breakfast: Breakfast on the way to Delphi in Troy		\$6	SOX 404
Zapp	Amelia	AZ	Staff	12/06/05	Out of Town Travel - Meals	Breakfast: Breakfast in Troy while working at Delphi		\$8	SOX 404
Bajbus	Carolyn	CLB	Staff	12/03/05	Out of Town Travel - Meals Total			\$1,189	
Bajbus	Carolyn	CLB	Staff	12/03/05	Out of Town Travel - Transportation	Commute Deduction: Travel back to Cleveland		(\$8)	SOX 404
Bajbus	Carolyn	CLB	Staff	12/03/05	Out of Town Travel - Transportation	Tolls: Travel back to Cleveland		\$4	SOX 404
Bajbus	Carolyn	CLB	Staff	12/03/05	Out of Town Travel - Transportation	Mileage: Travel back to Cleveland		\$90	SOX 404
Bajbus	Carolyn	CLB	Staff	12/05/05	Out of Town Travel - Transportation	Misc: Misc charge- Delphi Booking fee		\$10	SOX 404
Bajbus	Carolyn	CLB	Staff	12/05/05	Out of Town Travel - Transportation	Commute Deduction: Miles and tolls from Cleveland to Troy		(\$8)	SOX 404
Bajbus	Carolyn	CLB	Staff	12/05/05	Out of Town Travel - Transportation	Tolls: Miles and tolls from Cleveland to Troy		\$4	SOX 404
Bajbus	Carolyn	CLB	Staff	12/05/05	Out of Town Travel - Transportation	Mileage: Miles and tolls from Cleveland to Troy		\$90	SOX 404
Bajbus	Carolyn	CLB	Staff	12/09/05	Out of Town Travel - Transportation	Commute Deduction: Commute costs back home to Cleveland		(\$8)	SOX 404
Bajbus	Carolyn	CLB	Staff	12/09/05	Out of Town Travel - Transportation	Tolls: Commute costs back home to Cleveland		\$4	SOX 404
Bajbus	Carolyn	CLB	Staff	12/09/05	Out of Town Travel - Transportation	Mileage: Commute costs back home to Cleveland		\$90	SOX 404
Becker	Jacqueline	JB	Staff	12/04/05	Out of Town Travel - Transportation	Mileage: travel from Troy back to Saginaw (weekend travel for Delphi) to work at Delphi steering Monday - Wednesday		\$41	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Out of Town Travel - Transportation	Commute Deduction: travel from Saginaw, mi (Delphi steering) home to CLE, OH		(\$12)	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Out of Town Travel - Transportation	Tolls: travel from Saginaw, mi (Delphi steering) home to CLE, OH		\$5	SOX 404
Becker	Jacqueline	JB	Staff	12/07/05	Out of Town Travel - Transportation	Mileage: travel from Saginaw, mi (Delphi steering) home to CLE, OH		\$133	SOX 404
Blasich	Stephen	SB	Staff	12/05/05	Out of Town Travel - Transportation	Commute Deduction: Mileage to Delphi Saginaw less normal commute		(\$8)	SOX 404
Blasich	Stephen	SB	Staff	12/05/05	Out of Town Travel - Transportation	Mileage: Mileage to Delphi Saginaw less normal commute		\$40	SOX 404
Blasich	Stephen	SB	Staff	12/07/05	Out of Town Travel - Transportation	Commute Deduction: Mileage from Delphi Saginaw less normal commute		(\$8)	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Amount	Activity Code
Blasich	Stephen	SB	Staff	12/07/05	Out of Town Travel - Transportation	Mileage: Mileage from Delphi Saginaw less normal commute	\$40	SOX 404
Chung	Justin	JC	Staff	12/06/05	Out of Town Travel - Transportation	Commute Deduction	(\$13)	SOX 404
Chung	Justin	JC	Staff	12/06/05	Out of Town Travel - Transportation	Parking	\$105	SOX 404
Dewan	Amy	AD	Senior	12/03/05	Out of Town Travel - Transportation	Rental Car: Rental while out of town for Electronics and Safety 404 validation	\$41	SOX 404
Dewan	Amy	AD	Senior	12/04/05	Out of Town Travel - Transportation	Rental Car: Rental while out of town for Electronics and Safety 404 validation	\$41	SOX 404
Dewan	Amy	AD	Senior	12/05/05	Out of Town Travel - Transportation	Rental Car: Rental while out of town for Electronics and Safety 404 validation	\$41	SOX 404
Dewan	Amy	AD	Senior	12/06/05	Out of Town Travel - Transportation	Rental Car: Rental while out of town for Electronics and Safety 404 validation	\$41	SOX 404
Dewan	Amy	AD	Senior	12/06/05	Out of Town Travel - Transportation	Parking: Airport parking while out of town for Electronics and Safety 404 validation	\$55	SOX 404
Dewan	Amy	AD	Senior	12/06/05	Out of Town Travel - Transportation	Air: Airfare (Detroit to Kokomo) for Electronics and Safety 404 validation - coach class	\$94	SOX 404
Elenbaas	Kari	KLB	Senior	12/05/05	Out of Town Travel - Transportation	Commute Deduction: Madison Heights to Saginaw	(\$4)	SOX 404
Elenbaas	Kari	KLB	Senior	12/05/05	Out of Town Travel - Transportation	Mileage: Madison Heights to Saginaw	\$43	SOX 404
Elenbaas	Kari	KLB	Senior	12/07/05	Out of Town Travel - Transportation	Commute Deduction: Miles driven back from Delphi in Saginaw to Troy office.	(\$7)	SOX 404
Elenbaas	Kari	KLB	Senior	12/07/05	Out of Town Travel - Transportation	Mileage: Miles driven back from Delphi in Saginaw to Troy office.	\$43	SOX 404
Enright	John	JE	Manager	12/06/05	Out of Town Travel - Transportation	Mileage: Roundtrip mileage from Troy, MI to Saginaw Steering Closing Meeting	\$79	SOX 404
Garmann	Kenneth	KG	Staff	12/03/05	Out of Town Travel - Transportation	Mileage: Travel to Troy, MI and back for weekend work.	\$97	SOX 404
Krueger	John	JK	Manager	12/06/05	Out of Town Travel - Transportation	Tolls: toll expenses while traveling to Troy from Cleveland..	\$3	SOX 404
Krueger	John	JK	Manager	12/06/05	Out of Town Travel - Transportation	Mileage: Ground transport expenses from Cleveland to Troy (includes travel during the day).	\$112	SOX 404
Krueger	John	JK	Manager	12/07/05	Out of Town Travel - Transportation	Tolls: toll expenses while traveling to Troy from Cleveland..	\$3	SOX 404
Krueger	John	JK	Manager	12/07/05	Out of Town Travel - Transportation	Mileage: Ground transport expenses from Cleveland to Troy (includes travel during the day).	\$101	SOX 404
Krueger	John	JK	Manager	12/09/05	Out of Town Travel - Transportation	Commute Deduction: Ground transport expenses from Cleveland to Troy.	(\$22)	SOX 404
Krueger	John	JK	Senior Manager	12/09/05	Out of Town Travel - Transportation	Tolls: toll expenses while traveling to Troy from Cleveland..	\$6	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Description	Expense Amount	Activity Code
Knueger	John	JK	Senior Manager	12/09/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage: Ground transport expenses from Cleveland to Troy (includes travel during the day).	\$194	SOX 404
Maxinov	Konstantine	KM	Staff	12/04/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Commute Deduction: Travel from Troy, MI - Saginaw, MI for audit.	(\$3)	SOX 404
Maxinov	Konstantine	KM	Staff	12/04/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage: Travel from Troy, MI - Saginaw, MI for audit.	\$46	SOX 404
Maxinov	Konstantine	KM	Staff	12/06/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Commute Deduction: Travel from Saginaw, MI to Columbus, OH for audit.	(\$3)	SOX 404
Maxinov	Konstantine	KM	Staff	12/06/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage: Travel from Saginaw, MI to Columbus, OH for audit.	\$139	SOX 404
Quatchak	Christina	CQ	Senior	12/05/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Air: Agreed to charge client only \$511.50 (total flight \$820.39).	\$512	SOX 404
Quatchak	Christina	CQ	Senior	12/07/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Parking: Parking at Pittsburgh airport from 12/5-12/8/2005	\$38	SOX 404
Quatchak	Christina	CQ	Senior	12/08/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Rental Car: From Detroit airport to Troy Michigan for Delphi 404	\$209	SOX 404
Quatchak	Christina	CQ	Senior	12/12/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Rental Car: Rental car	\$176	SOX 404
Quatchak	Christina	CQ	Senior	12/12/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Air: Agreed to charge client \$511.50 (total flight \$820.39).	\$512	SOX 404
Shah	Suruchi	SS	Senior	12/14/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Parking: Parking at Pittsburgh airport 12/12-12/15/2005	\$38	SOX 404
Shah	Suruchi	SS	Senior	12/12/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Tolls: Toll expenses	\$8	SOX 404
Sharma	Geetika	GS	Staff	12/06/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Rental Car: Rental car charges for the week ending 12/16 (\$262) plus gas expense (\$30).	\$292	SOX 404
Sun	Lei	LS	Senior	12/04/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Air: Flight from Indianapolis back to Detroit, MI	\$420	SOX 404
Sun	Lei	LS	Senior	12/05/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage	\$53	SOX 404
Sun	Lei	LS	Senior	12/05/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Commute Deduction	(\$27)	SOX 404
Sun	Lei	LS	Senior	12/06/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage	\$43	SOX 404
Sun	Lei	LS	Senior	12/06/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Commute Deduction	(\$27)	SOX 404
Zapp	Amelia	AZ	Staff	12/03/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage: drive home from Troy to Cleveland	\$3	SOX 404
Zapp	Amelia	AZ	Staff	12/03/05	Out of Town Travel - Transportation	Out of Town Travel - Transportation	Mileage: drive home from Troy to Cleveland	\$106	SOX 404



INVOICE NUMBER: US0123046457

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

P.O. #460003975

Progress billing in connection with professional services rendered by the United States for the post-petition period December 3, 2005 through December 16, 2005 relative to the Delphi Controllers Accounting Policy Project in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Please note below the detail for hours by professional in accordance with the agreed upon rates in the engagement letter.

RANK	Item Identification	Hours	Invoiced Rates			Total Invoiced
			Bill Rate	Fees	Billable Expenses	
Partner	XDWEYP1	1.0	\$ 330	\$ 330		\$ 330
Manager	XDWEYM1	1.8	\$ 260	\$ 468		\$ 468
Senior	XDWEYS1	8.0	\$ 145	\$ 1,160		\$ 1,160
		10.8	\$ 1,958	\$ 1,958		\$ 1,958

Total Due **\$1,958.00**

Total Fees Requested: **\$1,958**
80% of Total Due: **\$1,566**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL_EXHIBIT_C_ADDITION

Last Name	First Name	Initials	Title	Date of Service	Note	Total Time	Hourly Rate	Individual Fees	Total
BRS - Policies and Procedures									Activity Code
Henning	Jeffrey	JH	Partner	12/4/2005	Hrs: Royalties Policy.	0.6	\$330	\$198	Policies & Procedures
Henning	Jeffrey	JH	Partner	12/4/2005	Hrs: Royalties Policy.	0.4	\$330	\$132	Policies & Procedures
Henning Total									
Pageac	Matthew	MP	Manager	12/6/2005	Hrs: Update Royalty Policy.	1.0	\$198	\$198	Policies & Procedures
Pageac	Matthew	MP	Manager	12/6/2005	Hrs: Update Royalty Policy.	0.8	\$260	\$208	Policies & Procedures
Pageac	Matthew	MP	Manager	12/6/2005	Hrs: Update Royalty Policy.	0.7	\$260	\$182	Policies & Procedures
Pageac Total									
Richardson	Victoria	VR	Senior	12/9/2005	Hrs: Meeting with Brian Murray of Delphi to discuss Post employment policy and modifications to the policy.	1.8	\$260	\$78	Policies & Procedures
Richardson	Victoria	VR	Senior	12/9/2005	Hrs: Meeting with Brian Murray of Delphi to discuss Post employment policy and modifications to the policy.	3.1	\$145	\$450	Policies & Procedures
Richardson	Victoria	VR	Senior	12/12/2005	Hrs: Meeting with Brian Murray to discuss post employment policy and made modifications to the policy.	2.1	\$145	\$305	Policies & Procedures
Richardson Total									
								Grand Total	
								10.8	\$1,958



INVOICE NUMBER: US0123046458

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWB00706

Progress billing for 404 assistance work relating to the Segregation of Duties project for the post-petition period December 3, 2005 through December 16, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$69,680.00
Expenses	0.00
Total Due	\$69,680.00

<u>Rank</u>	<u>Item Identification</u>	<u>Hours</u>
Senior Manager	EYSM1	48.9
Manager	EYM1	48.7
Senior	EYSODS	173.2
Staff	EYSODST	37.7

Total Fees Requested: \$69,680
80% of Total Due: \$55,744
Total Expenses Requested: \$ 0
100% of Expenses Due: \$ 0

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
TSRS - Segregation of Duties						
Harrison	Matthew	MCH	Manager	26.5	\$260	\$6,890
Huffman	Derek	DTH	Senior	99.4	\$215	\$21,371
Lee	Jonathan	JKL	Staff	37.7	\$155	\$5,844
Pacella	Shannon	SMP	Manager	22.2	\$260	\$5,772
Tanner	Andrew	AJT	Senior Manager	48.9	\$285	\$13,937
Wardrobe	Peter	PJW	Senior	73.8	\$215	\$15,867
				308.5		\$69,680

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS - Segregation of Duties									
Harrison	Matthew	MCH	Manager	12/05/05	Hrs: Review of follow-up emails received from reviewers/managers.	1.2	\$260	\$312	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/05/05	Hrs: Finalization of conflict review test.	1.6	\$260	\$416	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/05/05	Hrs: Finalization of sensitive access test.	1.8	\$260	\$468	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/05/05	Hrs: Finalization of role review test.	1.8	\$260	\$468	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/05/05	Hrs: Finalization of access administration test.	2.9	\$260	\$754	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/06/05	Hrs: Review & tie out of issues from detail workpapers to summary memos.	2.2	\$260	\$572	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/06/05	Hrs: Preparation of testing support work papers for transition to the client.	3.1	\$260	\$806	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/06/05	Hrs: Documentation of issues related to the integrated test.	3.8	\$260	\$988	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/07/05	Hrs: Discussion of issues & conclusions within the integrated test.	0.6	\$260	\$156	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/07/05	Hrs: Finalization of summary memos.	3.2	\$260	\$832	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/08/05	Hrs: Discussion of issue details in preparation for meeting with Management and D&T	0.4	\$260	\$104	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/08/05	Hrs: Preparation and tie out of the results summary matrix.	0.8	\$260	\$208	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/09/05	Hrs: Preparation of workpapers to transition to client (Revisions made based on mgmt response).	1.2	\$260	\$312	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/09/05	Hrs: Modification to documentation to finalize issues related to the integrated test.	1.3	\$260	\$338	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/14/05	Hrs: Revisions to summary docs due to resolution of exception.	0.6	\$260	\$156	Segregation of Duties
Harrison Total									
Huffman	Derek	DTH	Senior	12/04/05	Hrs: SOD tool development and transition documentation	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	12/05/05	Hrs: SOD tool development	0.9	\$215	\$194	Segregation of Duties
Huffman	Derek	DTH	Senior	12/05/05	Hrs: SOD tool testing	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	12/05/05	Hrs: SOD tool testing	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	12/05/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	12/06/05	Hrs: SOD tool debugging and documentation	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	12/06/05	Hrs: SOD tool testing	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	12/06/05	Hrs: SOD conflict analysis	1.9	\$215	\$409	Segregation of Duties
Huffman	Derek	DTH	Senior	12/06/05	Hrs: SOD tool debugging and documentation	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	12/06/05	Hrs: SOD tool debugging and documentation	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	12/07/05	Hrs: SOD testing meeting	0.7	\$215	\$151	Segregation of Duties
Huffman	Derek	DTH	Senior	12/07/05	Hrs: SOD analysis process transition meeting	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	12/07/05	Hrs: SOD tool testing	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	12/07/05	Hrs: SOD tool testing	3.9	\$215	\$839	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Huffman	Derek	DTH	Senior	12/08/05	Hrs: SOD tool testing	1.3	\$215	\$280	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/08/05	Hrs: SOD tool debugging	3.1	\$215	\$667	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/08/05	Hrs: SOD tool testing	3.8	\$215	\$817	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/08/05	Hrs: SOD tool debugging	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/09/05	Hrs: SOD tool testing	1.3	\$215	\$280	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/09/05	Hrs: SOD project transition	1.8	\$215	\$387	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/09/05	Hrs: SOD tool documentation	3.8	\$215	\$817	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/09/05	Hrs: SOD tool testing	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/12/05	Hrs: SOD project transition	0.8	\$215	\$172	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/12/05	Hrs: SOD tool testing and development	3.8	\$215	\$817	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/12/05	Hrs: SOD project transition	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/12/05	Hrs: SOD tool testing and development	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/13/05	Hrs: SOD tool development	2.1	\$215	\$422	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/13/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/14/05	Hrs: SOD tool development	2.1	\$215	\$422	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/14/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/14/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/15/05	Hrs: SOD tool transition meeting	1.7	\$215	\$366	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/15/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/16/05	Hrs: SOD tool testing and transition	3.6	\$215	\$774	Segregation of Duties	
Huffman	Derek	DTH	Senior	12/16/05	Hrs: SOD tool testing and transition	3.8	\$215	\$817	Segregation of Duties	
Huffman Total						99.4		\$21,271		
Lee	Jonathan	JKL	Staff	12/05/05	Hrs: SAS 70 gap analysis for Pete	0.8	\$155	\$124	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/05/05	Hrs: Planning, learning, and understanding SOD review process	0.9	\$155	\$140	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/05/05	Hrs: Documenting SOD tracker process	0.9	\$155	\$140	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/05/05	Hrs: Adding controls and risks in XML for Derek	2.2	\$155	\$341	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/05/05	Hrs: SOD Deficiency Tracker process run-through: retraced steps on how to update the deficiency tracker	3.5	\$155	\$543	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/06/05	Hrs: Learning, reviewing, planning, and discussing work	1.3	\$155	\$202	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/06/05	Hrs: Continue SAS 70 gap analysis	3.3	\$155	\$512	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/06/05	Hrs: Documenting process for meeting with Tonya Gilbert	3.9	\$155	\$605	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/07/05	Hrs: Meeting and follow-up with Tonya Gilbert	1.1	\$155	\$171	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/07/05	Hrs: SOX 404 SOD testing documentation for DPH Stonehouse	1.8	\$155	\$279	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/07/05	Hrs: Working with Derek Huffman to review access queries and macro design	2.1	\$155	\$326	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/07/05	Hrs: Preparation for meeting with Tonya Gilbert on SOD deficiency tracker	3.9	\$155	\$605	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/08/05	Hrs: Planning, reviewing, discussing work with team members	0.6	\$155	\$93	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/08/05	Hrs: Wrapping up documentation binder	2.6	\$155	\$403	Segregation of Duties	
Lee	Jonathan	JKL	Staff	12/08/05	Hrs: SOX 404 Testing for DPH Stonehouse - QAD application	2.9	\$155	\$450	Segregation of Duties	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total	Activity Code
Lee	Jonathan	JKL	Staff	12/09/05	Accumulation of information necessary for preparation of fee application.	0.2	\$155	\$31	\$31	Segregation of Duties
Lee	Jonathan	JKL	Staff	12/09/05	Accumulation of information necessary for preparation of fee application.	0.4	\$155	\$62	\$62	Segregation of Duties
Lee	Jonathan	JKL	Staff	12/09/05	Hrs: Reprint testing documentation and review workpapers	1.6	\$155	\$248	\$248	Segregation of Duties
Lee	Jonathan	JKL	Staff	12/09/05	Hrs: Finished printing and organizing documentation binder	3.7	\$155	\$574	\$574	Segregation of Duties
Lee Total						37.7			\$5,844	
Pacella	Shannon	SMP	Manager	12/03/05	Hrs: Assisted in the development of the 2006 SOD Plan.	3.5	\$260	\$910	\$910	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/05/05	Hrs: Developed PMO Activity Summary	1.3	\$260	\$338	\$338	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/05/05	Hrs: Made changes to the 2006 SOD Plan based on feedback	3.7	\$260	\$962	\$962	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/05/05	Hrs: Assisted in the development of the 2006 SOD Plan	3.8	\$260	\$988	\$988	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/06/05	Hrs: Made final revisions to the 2006 SOD Plan	3.8	\$260	\$988	\$988	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/07/05	Hrs: Develop lay out for hardcopy binder to be given to Project Management	2.3	\$260	\$598	\$598	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/07/05	Hrs: Identify files to be added to the final documentation repository to be given to Project Managers.	3.8	\$260	\$988	\$988	Segregation of Duties
Pacella Total						22.2			\$5,772	
Tanner	Andrew	AJT	Manager	12/05/05	Senior					
Tanner	Andrew	AJT	Manager	12/05/05	Hrs: Gap analysis database development updates	1.2	\$285	\$342	\$342	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/05/05	Hrs: Gap analysis database development updates	1.3	\$285	\$371	\$371	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/05/05	Hrs: Meeting with Tom Bomberski, Ann Bianco, Tonya Gilbert, and Shannon Pacella to discuss SOD progress and activities for the week	2.3	\$285	\$656	\$656	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/06/05	Hrs: Review of SOD methodology documentation, and feedback for Tom Bomberski	1.2	\$285	\$342	\$342	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/06/05	Hrs: Updates to access administration test summary document	2.2	\$285	\$627	\$627	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/06/05	Hrs: Development updates to SOD gap analysis database	3.9	\$285	\$1,112	\$1,112	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/07/05	Hrs: Update transition status document	0.8	\$285	\$228	\$228	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/07/05	Hrs: Meeting with Roger Hale, Tom Bomberski, and D&T external auditors to discuss basis t-code access issue	1.1	\$285	\$314	\$314	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/07/05	Hrs: Generation of gap analysis results for November	1.1	\$285	\$314	\$314	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/07/05	Hrs: Gap analysis database walkthrough with Tom Bomberski, Ann Bianco, and Tonya Gilbert	1.3	\$285	\$371	\$371	Segregation of Duties
Tanner	Andrew	AJT	Manager	12/07/05	Hrs: Development of SOD gap analysis procedures	3.6	\$285	\$1,026	\$1,026	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	12/08/05	Hrs: Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	0.7	\$285	\$200	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/08/05	Hrs: Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/08/05	Hrs: Gap analysis database walkthrough with Tom Bomberski, Ann Bianco, and Tonya Gilbert	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/09/05	Accumulation of information necessary for preparation of fee application.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/09/05	Hrs: Execution of SOD gap analysis control for December	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/09/05	Hrs: SOD Documentation consolidation for transition to Delphi	1.3	\$285	\$371	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/09/05	Hrs: Transition of SOD gap analysis database to Christine Courtade, Tom Bomberski, Tonya Gilbert	1.3	\$285	\$371	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/09/05	Hrs: Updated to SOD gap analysis for December	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/13/05	Hrs: Documentation of Gap Analysis access db tables / queries	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/13/05	Hrs: Final SOD Documentation Consolidation	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/14/05	Hrs: Meeting with Tom Bomberski and Ann Bianco to transition SOD	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/14/05	Hrs: Documentation of gap analysis access db	1.3	\$285	\$371	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/14/05	Hrs: SOD Documentation Consolidation	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/15/05	Hrs: SOD Closing meeting with Lynn Eady, Jennifer Williams, Tom Bomber, and David Bales.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/15/05	Hrs: Documentation of gap analysis access db	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/15/05	Hrs: Gap Analysis database Training with Christine Courtade	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/15/05	Hrs: Consolidation of SOD documentation	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/16/05	Hrs: SOD documentation transfer to Delphi	0.3	\$285	\$86	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/16/05	Accumulation of information necessary for preparation of fee application.	0.6	\$285	\$171	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	12/16/05	Hrs: Finalization of invoice workbook for December	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/16/05	Hrs: Updates to logic of gap analysis db	2.1	\$285	\$599	Segregation of Duties
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Called Claudio Borlo to discuss documentation needs for DPH Paris SOD control testing	48.9		\$13,937	
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Discussion with Marcus Harris on open outstanding SOD testing items	0.9	\$215	\$194	Segregation of Duties
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Called Frank Nance a to discuss documentation requirements for outstanding Packard SOD control testing	1.1	\$215	\$237	Segregation of Duties
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Meeting to discuss the status of Grundig retesting and identified deficiencies	1.2	\$215	\$258	Segregation of Duties
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Prepared analysis of 3 vendor SAS-70 reports for financial reporting services for Delphi management.	1.3	\$215	\$280	Segregation of Duties
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Preparation of Delphi Steering and Packard workpapers for turnover to Deloitte for review	3.1	\$215	\$667	Segregation of Duties
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Documentation of resolution to outstanding HQ-Tax deficiency.	0.6	\$215	\$129	Segregation of Duties
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Prepared draft of management responses to SOD audit findings	0.8	\$215	\$172	Segregation of Duties
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Preparation of weekly engagement status report.	1.1	\$215	\$237	Segregation of Duties
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Advised EY team members on necessary tasks to be performed for SOD control testing	1.1	\$215	\$237	Segregation of Duties
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Review of SOX master deficiency list to evaluate Delphi status and progress as well as remaining open items	1.2	\$215	\$258	Segregation of Duties
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Second-level review of documentation prepared by Jonathan Lee for SOD/SOX control testing.	3.4	\$215	\$731	Segregation of Duties
Wardope	Peter	PJW	Senior	12/07/05	Hrs: Analyzed Deloitte's listing of deficiencies for Grundig SAP location.	0.6	\$215	\$129	Segregation of Duties
Wardope	Peter	PJW	Senior	12/07/05	Hrs: Drafted e-mail to David Grail with explanation of outstanding evidence for SOD control testing.	0.6	\$215	\$129	Segregation of Duties
Wardope	Peter	PJW	Senior	12/07/05	Hrs: Prepared integrated test summary results document for meeting with Delphi management.	0.8	\$215	\$172	Segregation of Duties
Wardope	Peter	PJW	Senior	12/07/05	Hrs: Prepared draft of responses to Deloitte's listing of deficiencies for Grundig SAP location.	2.1	\$215	\$452	Segregation of Duties
Wardope	Peter	PJW	Senior	12/07/05	Hrs: Prepared workpapers for EDS Mexico SOD control testing.	3.6	\$215	\$774	Segregation of Duties
Wardope	Peter	PJW	Senior	12/08/05	Hrs: Conference call with EDS Mexico to clarify SOD control testing needs.	0.7	\$215	\$151	Segregation of Duties
Wardope	Peter	PJW	Senior	12/08/05	Hrs: Prepared workpapers for Delphi Steering SOD control testing.	3.2	\$215	\$688	Segregation of Duties
Wardope	Peter	PJW	Senior	12/08/05	Hrs: Prepared workpapers for Delphi Packard SOD control testing.	3.4	\$215	\$731	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrobe	Peter	PJW	Senior	12/09/05	Hrs: Met with Marcus Harris to transition remaining project deliverables to Delphi management.	1.2	\$215	\$258	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/09/05	Hrs: Documented resolution of remaining DGL deficiency for Delphi HQ.	1.4	\$215	\$301	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/09/05	Hrs: Documented resolution of Deloitte-identified deficiency for Grundig.	1.6	\$215	\$344	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/09/05	Hrs: Met with Tom Bomberski and other PMO team members to finalize transition of SOD project deliverables to Delphi Management.	1.9	\$215	\$409	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/09/05	Hrs: Reviewed documentation provided by David Grall for SOD control testing.	2.1	\$215	\$452	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/12/05	Accumulation of information necessary for preparation of fee application.	0.1	\$215	\$22	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/12/05	Hrs: Finalized Delphi responses to Grundig deficiencies.	0.4	\$215	\$86	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/12/05	Hrs: Completion of Packard SOD control testing documentation.	3.8	\$215	\$817	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/12/05	Hrs: Preparation of SOD control testing documentation for transition to Delphi management.	3.9	\$215	\$839	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/13/05	Accumulation of information necessary for preparation of fee application.	0.1	\$215	\$22	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/13/05	Hrs: Organization of electronic audit files for delivery to Delphi management.	2.4	\$215	\$516	Segregation of Duties
Wardrobe	Peter	PJW	Manager	12/13/05	Hrs: Review of MetLife SAS-70 reports for IT controls evaluations.	3.9	\$215	\$839	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/14/05	Accumulation of information necessary for preparation of fee application.	0.1	\$215	\$22	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/14/05	Hrs: EMEA discussion regarding D&T identified SOD deficiency details.	0.9	\$215	\$194	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/14/05	Hrs: Transfer of hardcopy documentation from the EY audit room to the Delphi IT department.	1.2	\$215	\$258	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/14/05	Hrs: Meeting with Delphi management to discuss status of SOD program and next steps to conclude the program for 2005.	2.1	\$215	\$452	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/14/05	Hrs: Meeting with Delphi management to discuss plans for 2006 program goals and approach.	2.4	\$215	\$516	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/15/05	Accumulation of information necessary for preparation of fee application.	0.1	\$215	\$22	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/15/05	Accumulation of information necessary for preparation of fee application.	1.2	\$215	\$258	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/15/05	Hrs: Review of final status reports and detail for Delphi management to coincide with the closure of the engagement.	2.9	\$215	\$624	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/15/05	Hrs: Reviewed and organized the SOD documentation and transition binder for transfer to Delphi management.	3.7	\$215	\$796	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrobe	Peter	PIW	Senior	12/16/05	Accumulation of information necessary for preparation of fee application.	0.1	\$215	\$22	Segregation of Duties
Wardrobe	Peter	PIW	Senior	12/16/05	Accumulation of information necessary for preparation of fee application.	1.1	\$215	\$237	Segregation of Duties
Wardrobe	Peter	PIW	Senior	12/16/05	Hrs: Meeting with Delphi management for final closure of Delphi engagement.	1.4	\$215	\$301	Segregation of Duties
Wardrobe	Peter	PIW	Senior	12/16/05	Hrs: Review of retained documentation from the Delphi engagement to determine what needs to be archived/retained.	2.3	\$215	\$495	Segregation of Duties
Wardrobe Total						73.8		\$15,867	
					Segregation of Duties Total	318.5		\$69,680	



INVOICE NUMBER: US0123046459

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWS 10853

Progress billing for the following 404 IT assistance work for the post-petition period December 3, 2005 through December 16, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

- US Item 1 – Project Management
- US Item 2 – IT Testing
- US Item 3 – IT Remediation Assistance
- US Item 4 – Travel and Expenses

US Fees	\$6,305.00
US Expenses	0.00

- International Item 1 – Project Management
- International Item 2 – IT Testing
- International Item 3 – IT Remediation Assistance
- International Item 4 – Travel and Expenses

International Fees	\$0.00
International Expenses	0.00

Total Due	\$6,305.00
------------------	-------------------

Total Fees Requested: \$6,305
80% of Total Due: \$5,044
Total Expenses Requested: \$ 0
100% of Expenses Due: \$ 0

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
TSRS - Domestic SOX						
Izzo	Tamara	THI	Partner	10.6	\$330	\$3,498
Tanner	Andrew	AJT	Senior Manager	6.0	\$285	\$1,710
Wardrobe	Peter	PJW	Senior	5.1	\$215	\$1,097
				21.7		\$6,305

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS - Domestic SOX									
Izzo	Tamara	THI	Partner	12/05/05					
Izzo	Tamara	THI	Partner	12/06/05	Hrs: Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	2.1	\$330	\$693	Domestic SOX
Izzo	Tamara	THI	Partner	12/08/05	Hrs: Meeting with SOX/SOD team to discuss project status and next steps	1.9	\$330	\$627	Domestic SOX
Izzo	Tamara	THI	Partner	12/13/05	Hrs: Meeting with Andy Tanner to discuss Channel 1 independence requirements	2.4	\$330	\$792	Domestic SOX
Izzo	Tamara	THI	Partner	12/15/05	Hrs: Review of and preparation or responses to Deloitte overall deficiency listing	2.4	\$330	\$792	Domestic SOX
Izzo	Tamara	THI	Partner	12/16/05	Hrs: Preparation and review of 2006 transition plan	1.4	\$330	\$462	Domestic SOX
Izzo Total						0.4	\$330	\$132	Domestic SOX
Tanner	Andrew	AJT	Manager	12/06/05	Hrs: Discussions with D&T regarding gaps in application control testing approach.	0.9	\$285	\$257	Domestic SOX
Tanner	Andrew	AJT	Manager	12/08/05	Hrs: Update meeting with Jennifer Williams, Lynn Eady, Amy Kolkowski, Jim Volek, and Tom Bomberski to discuss SOX transition	0.6	\$285	\$171	Domestic SOX
Tanner	Andrew	AJT	Manager	12/13/05	Hrs: Review of D&T application controls response	2.1	\$285	\$599	Domestic SOX
Tanner	Andrew	AJT	Manager	12/14/05	Hrs: Basis T-code analysis meeting	0.8	\$285	\$228	Domestic SOX
Tanner Total						1.6	\$285	\$456	Domestic SOX
Wardope	Peter	PJW	Senior	12/05/05	Hrs: Prepared analysis of HP Toronto SAS-70 report for Delphi management.	6.0	\$215	\$1,310	Domestic SOX
Wardope	Peter	PJW	Senior	12/06/05	Hrs: Weekly SOX II status/update meeting	0.8	\$215	\$172	Domestic SOX
Wardope	Peter	PJW	Senior	12/07/05	Hrs: Weekly EMEA SOX status update with Tom Bomberski and Claudio Forlo.	0.9	\$215	\$194	Domestic SOX
Wardope	Peter	PJW	Senior	12/08/05	Hrs: Review of SOX testing documentation prepared by Jonathan Lee.	0.9	\$215	\$194	Domestic SOX
Wardope	Peter	PJW	Senior	12/09/05	Accumulation of information necessary for the preparation of fee applications.	1.2	\$215	\$258	Domestic SOX
Wardope	Peter	PJW	Senior	12/09/05	Hrs: Preparation of 2005 binders and documentation for transition to Delphi management.	0.4	\$215	\$86	Domestic SOX
Wardope Total						0.9	\$215	\$194	Domestic SOX
						5.1		\$1,097	
						21.7		\$6,305	



INVOICE NUMBER: US0123046138

December 16, 2005

PLEASE REMIT TO:

Ms. Laura Marion
Executive Director, Financial Results
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Ernst & Young
Pittsbg Ntnl Bnk – Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

PO Number: 450108958

Seventh progress billing for professional services rendered by the United States and expenses incurred for the post-petition period December 3, 2005 through December 16, 2005, relating to Delphi's Financial Accounting Standard Board's ("FASB") Statement No. 142 ("SFAS 142") Goodwill and Other Intangible Assets analysis; pursuant to our engagement letter dated June 3, 2005 and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$23,303.00
Expenses	<u>0.00</u>
 Total Due	 \$23,303.00

Total Fees Requested: \$23,303
80% of Total Due: \$18,642

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

**PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
DUE UPON RECEIPT**

CLIENT COPY

FINAL EXHIBIT C ADDITION

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
SFAS 142 Step 11 Analysis									
Botts	Guy	GSB	Senior Manager	12/05/05	Start narrative section for final report.	2.1	\$350	\$735	General
Botts	Guy	GSB	Senior Manager	12/09/05	Complete files for the narrative report.	1.9	\$350	\$665	General
Botts	Guy	GSB	Senior Manager	12/12/05	Complete narrative report and review value calculations.	3.1	\$350	\$1,085	General
Botts	Guy	GSB	Senior Manager	12/16/05	Review final values and narrative report.	2.9	\$350	\$1,015	General
Botts Total						10.0		\$3,500	
Frondorf	John	JLF	Manager	12/09/05	Continue finalizing real estate valuation.	3.1	\$275	\$853	General
Frondorf	John	JLF	Manager	12/09/05	Continue finalizing real estate values.	2.9	\$275	\$798	General
Frondorf	John	JLF	Manager	12/12/05	Review and modification of values.	1.8	\$275	\$495	General
Frondorf	John	JLF	Manager	12/12/05	Review and modification of analysis.	3.2	\$275	\$880	General
Frondorf	John	JLF	Manager	12/12/05	Review and modification of values.	2.9	\$275	\$798	General
Frondorf	John	JLF	Manager	12/13/05	Review and modification of values.	2.1	\$275	\$578	General
Frondorf	John	JLF	Manager	12/13/05	Review and modification of values.	2.7	\$275	\$743	General
Frondorf	John	JLF	Manager	12/13/05	Review and modification of values.	3.3	\$275	\$908	General
Frondorf	John	JLF	Manager	12/14/05	Review and modification of values.	2.2	\$275	\$605	General
Frondorf	John	JLF	Manager	12/14/05	Review and modification of values.	2.8	\$275	\$770	General
Frondorf	John	JLF	Manager	12/14/05	Review and modification of values.	3.2	\$275	\$880	General
Frondorf	John	JLF	Manager	12/15/05	Made modifications to the calculations based on client's review and comments.	1.8	\$275	\$495	General
Frondorf	John	JLF	Manager	12/15/05	Finalize Narrative.	3.1	\$275	\$853	General
Frondorf	John	JLF	Manager	12/15/05	Finalize Narrative.	2.9	\$275	\$798	General
Frondorf	John	JLF	Manager	12/16/05	Prepared the final report for delivery.	2.2	\$275	\$605	General
Frondorf	John	JLF	Manager	12/16/05	Complete last changes to the narrative after client's review.	2.7	\$275	\$743	General
Frondorf	John	JLF	Manager	12/16/05	Prepared the deliverable final report.	3.1	\$275	\$853	General
Frondorf Total						46.0		\$12,650	
Garruto	Loren	LG	Senior Manager	12/07/05	Resolve issues to complete the SFAS 142 Step II analysis.	2.1	\$350	\$735	General
Garruto	Loren	LG	Senior Manager	12/14/05	Issue resolution on 142 Step II Conclusion.	0.8	\$350	\$280	General
Garruto	Loren	LG	Senior Manager	12/15/05	Coordination of project wrap-up and issuance of draft valuation report.	1.1	\$350	\$385	General
Garruto Total						4.0		\$1,400	

Summary of 2005 Time by Professional						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Date of Service	Note	
Mason	Jon	JSM	Principal	12/12/05	Review of preliminary valuation results.	2.1
Mason	Jon	JSM	Principal	12/13/05	Revisions to Fair Values for 142, review draft report.	2.9
Mason	Jon	JSM	Principal	12/14/05	Report revisions and value review/revisions.	3.2
Mason	Jon	JSM	Principal	12/15/05	Report revisions and client discussions.	1.7
Mason	Jon	JSM	Principal	12/16/05	Review of final report and project closing.	2.1
Mason Total						\$425
McGrath		Michael	MM	Senior	Analysis of final numbers.	\$12.0
McGrath Total						\$12.0
SFAS 142 Step II Analysis - Project Total						\$23,303



INVOICE NUMBER: US0123046104

December 16, 2005

PLEASE REMIT TO:

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Ernst & Young
Bank of America – Chic. 96550
P.O. Box 96550
Chicago, IL 60693

EIN: 34-6565596

BU: US001 CLIENT NUMBER: 60011849

For professional services rendered by the United States for the post-petition period December 3, 2005 through December 16, 2005 in connection with continued consultation regarding matters regarding Internal Revenue Code Section 382, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$18,325.00
Expenses	<u>0.00</u>
<i>Total Due</i>	\$18,325.00

Total Fees Requested: \$18,325
80% of Total Due: \$14,660

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
DUE UPON RECEIPT

CLIENT COPY

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TAST/Tux Section 382 Analysis									
Blank									
Blank									
Blank	Jacob	JB	Partner	12/05/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	0.9	\$750	\$675	Section 382 Analysis
Blank	Jacob	JB	Partner	12/07/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	0.6	\$750	\$450	Section 382 Analysis
Blank	Jacob	JB	Partner	12/08/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	0.9	\$750	\$675	Section 382 Analysis
Blank	Jacob	JB	Partner	12/11/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	0.9	\$750	\$675	Section 382 Analysis
Blank	Jacob	JB	Partner	12/12/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	3.6	\$750	\$2,700	Section 382 Analysis
Blank	Jacob	JB	Partner	12/13/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	1.1	\$750	\$825	Section 382 Analysis
Blank	Jacob	JB	Partner	12/14/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	1.1	\$750	\$825	Section 382 Analysis
Blank	Jacob	JB	Partner	12/15/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	0.8	\$750	\$600	Section 382 Analysis
Blank	Jacob	JB	Partner	12/16/05	Discussions with Skadden, review of proposed order and research regarding Sec. 382.	1.1	\$750	\$825	Section 382 Analysis
Blank Total						11.0		\$8,250	
Ericson									
Ericson									
Ericson									
Ericson	Mary C.	MCE	Senior	12/07/05	Discussion with Richard Ward and Dan Phillips regarding executive summary of 382 analysis results.	0.2	\$400	\$80	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/07/05	Drafting executive summary of 382 analysis results.	0.7	\$400	\$280	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/07/05	Preparing outline of 382 results.	0.6	\$400	\$240	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/08/05	Finalizing the Delphi 382 report.	1.8	\$400	\$720	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/12/05	Call with Skadden to discuss their request for public-only calculations.	0.4	\$400	\$160	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/13/05	Call with Cliff Gross, Dan Phillips and Richard Ward to discuss net unrealized built-in gain calculation.	0.1	\$400	\$40	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/13/05	Call with Cliff Gross, Richard Ward regarding potential net unrealized built-in loss at Delphi at IPO date.	0.4	\$400	\$160	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/13/05	Call with Richard Ward and Cliff Gross regarding net unrealized built-in gain/loss calculation.	0.1	\$400	\$40	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	12/13/05	Preparing 382 calculations applying only public information.	0.7	\$400	\$280	Section 382 Analysis
Ericson Total									
Ward	Richard D.	RDW	Partner	12/06/05	Calls with Skadden about additional 382 information needed.	5.2		\$2,080	Section 382 Analysis
Ward	Richard D.	RDW	Partner	12/07/05	Discussions relative to additional 382 information required.	1.7	\$650	\$1,235	Section 382 Analysis
								\$1,105	Section 382 Analysis

Summary of 2005 Time by Professional For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Date of Service	Note	
						Time
Ward	Richard D.	RDW	Partner	12/08/05	Review draft 382 additional information, discuss requirements for update of study with Skadden, Blank and Ericson	3.1
Ward	Richard D.	RDW	Partner	12/09/05	Discussions with Skadden and Blank about additional information needed.	2.2
Ward	Richard D.	RDW	Partner	12/12/05	Work relative to 382 study.	1.3
Ward	Richard D.	RDW	Partner	12/13/05	Calls and work relative to 382 study.	2.1
Ward Total						12.3
Section 382 Analysis - Grand Total						\$7,995
						28.5
						\$18,325



INVOICE NUMBER: US0123046441

December 16, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Austria for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u> Senior	<u>Item Identification</u> EYSAUS	<u>Hours</u> 1.9	<u>Invoiced Rates</u>		
			<u>Bill Rate</u> \$ 195	<u>Fees</u> \$ 371	<u>Billable Expenses</u> \$ 371
			\$ 195	\$ 371	\$ 371

Total Due \$371.00

Total Fees Requested: \$371
80% of Total Due: \$297

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY



INVOICE NUMBER: US0123046442

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Brazil for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Partner	EYP1	10.0	\$ 330	\$ 3,300		\$ 3,300
Senior	EBSBZ	28.0	\$ 98	\$ 2,744		\$ 2,744
		38.0		\$ 6,044		\$ 6,044
				VAT Tax		\$ 768
						\$ 6,812

Total Due \$6,812.00

Total Fees Requested: \$6,812
80% of Total Due: \$5,450

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - Brazil						
Delphi Corporation						
Summary of 2005 Time by Professional						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Date of Service	Note	
Kauffmann	Marcio	MK	Senior	12/6/2005	Gravataí (MC760) roll-forward - Closing Meeting with EY Brazil and site management.	1.9
Kauffmann	Marcio	MK	Senior	12/6/2005	Gravataí (MC760) roll-forward - documents updating	2.1
Kauffmann	Marcio	MK	Senior	12/9/2005	Jaguaruna (MH760) roll-forward - Closing Meeting with EY Brazil and site management.	2.1
Kauffmann	Marcio	MK	Senior	12/9/2005	Jaguaruna (MH760) roll-forward - documents updating	2.1
Kauffmann	Marcio	MK	Senior	12/12/2005	Packard (MP760) roll-forward - Closing Meeting with EY Brazil and site management.	2.1
Kauffmann	Marcio	MK	Senior	12/12/2005	Packard (MP760) roll-forward - documents updating	2.1
Kauffmann	Marcio	MK	Senior	12/14/2005	Roll-forward. Engagement wrap-up. Team evaluation.	3.9
Kauffmann	Marcio	MK	Senior	12/14/2005	Piracicaba (ME760) roll-forward - Closing Meeting	3.2
Kauffmann	Marcio	MK	Senior	12/14/2005	Piracicaba (ME760) roll-forward - documents updating	1.9
Kauffmann	Marcio	MK	Senior	12/15/2005	Roll-forward. Engagement wrap-up including team evaluations.	2.9
Kauffmann	Marcio	MK	Senior	12/15/2005	Roll-forward. Engagement wrap-up including team evaluations.	3.1
Kauffmann Total						1.9
Martinez	Rene	RM	Partner	12/6/2005	Gravataí (MC760) roll-forward - Closing meeting and coordination.	28.0
Martinez	Rene	RM	Partner	12/9/2005	Jaguaruna (MH760) roll-forward - Closing meeting and coordination	2.1
Martinez	Rene	RM	Partner	12/12/2005	Packard (MP760) roll-forward - Closing meeting and coordination	1.9
Martinez	Rene	RM	Partner	12/14/2005	Piracicaba (ME760) roll-forward - Closing meeting and coordination	2.2
Martinez	Rene	RM	Partner	12/15/2005	Roll-forward. Engagement wrap-up including team evaluations.	1.9
Martinez Total						1.9
					Grand Total	38.0
						\$6,044



INVOICE NUMBER: US0123047149

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Brazil for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 147	\$ 147
	\$ 147	\$ 147

Total Due **\$147.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

**Ernst & Young - Brazil
Delphi Corporation
Expense Summary**

For the Period December 3, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$147
Miscellaneous	\$0
Total	\$147

Summary of 2005 Expense By Category							Exchange Rate		
For the period: December 3, 2005 through December 16, 2005							0.372 BRL/US\$		
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount BRL	Expense Amount USD	Activity Code
Kaufmann	Marcio	MK	Senior	12/6/05	Telecommunications	Gravatai (MC760) roll-forward - Closing Meeting - call to Delphi HQ	RS 65	\$ 24	SOX 404
Kaufmann	Marcio	MK	Senior	12/9/05	Telecommunications	Jaguaruna (MH760) roll-forward - Closing Meeting - call to Delphi HQ	RS 62	\$ 23	SOX 404
Martinez	Rene	RM	Partner	12/10/05	Telecommunications	Roaming charges during visits in Gravatai and Jaguaria, for coordination of roll-forward.			
Kaufmann	Marcio	MK	Senior	12/12/05	Telecommunications	Packard (MP760) roll-forward - Closing Meeting - call to Delphi HQ	RS 145	\$ 54	SOX 404
Kaufmann	Marcio	MK	Senior	12/14/05	Telecommunications	Piracicaba (ME760) roll-forward - Closing Meeting - call to Delphi HQ	RS 59	\$ 22	SOX 404
						Telecommunications Total	RS 395	\$ 147	
						Grand Total	RS 395	\$ 147	



INVOICE NUMBER: US0123046443

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by China for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Manager	EYM1	1.0	\$ 260	\$ 260		\$ 260
Senior	EYSCH	20.7	\$ 192	\$ 3,974		\$ 3,974
		21.7		\$ 4,234		\$ 4,234

Total Due \$4,234.00

Total Fees Requested: \$4,234
80% of Total Due: \$3,387

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - China								
Delphi Corporation								
Summary of 2005 Time by Professional								
For the period: December 3, 2005 through December 16, 2005								

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Rate	Total Individual Fees	Activity Code
						Reference	Time		
Fu	Brieny	BF	Senior	12/03/05	Conference calls - Daily communication with manager and other staff regarding project status.	TE491 - GZ	1.1	\$192	\$211
Fu			Senior	12/03/05	Wrap up workpapers and follow up on open issues with client.	TE491 - GZ	2.9	\$192	\$557
Fu Total							4.0		\$768
Fan	Xiaohu	Fan	Senior	12/03/05	Travel from Baicheng to Beijing	TE491 - BC	2.6	\$192	\$403
Fan	Xiaohu	Fan	Senior	12/03/05	Travel from Baicheng to Beijing	TE491 - BC	3.3	\$192	\$730
Fan Total							5.9		\$1,133
Fan	Kinny	KF	Manager	12/08/05	Daily communication with staff on project status.		0.6	\$260	\$156
Fan	Kinny	KF	Manager	12/08/05	Daily communication with staff on project status.		0.4	\$260	\$104
Fan Total							1.0		\$260
Li	Kelly Li	KL	Senior	12/03/05	Travel from Baicheng to Beijing	TE491 - BC	2.4	\$192	\$461
Li	Kelly Li	KL	Senior	12/03/05	Travel from Baicheng to Beijing	TE491 - BC	3.4	\$192	\$653
Li Total							5.8		\$1,114
Chan	Kelly	KYC	Senior	12/03/05	Conference calls - Daily communication with manager and other staff regarding project status.	TE451	1.1	\$192	\$211
Chan	Kelly	KYC	Senior	12/03/05	Wrap up workpapers and follow up on open issues with client.	TE451	2.9	\$192	\$557
Chan Total							4.0		\$768
Li	Lily	LL	Senior	12/03/05	Conference calls - Daily communication with manager and other staff regarding project status.	TE491 - GZ	0.6	\$192	\$115
Li	Lily	LL	Senior	12/03/05	Wrap up workpapers and follow up on open issues with client.	TE491 - GZ	0.4	\$192	\$77
Li Total							1.0		\$192
					Grand Total		21.7		\$4,214



INVOICE NUMBER: US0123047236

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by China for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 191	\$ 191
	\$ 191	\$ 191

Total Due **\$191.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

REMITTANCE COPY

**Ernst & Young - China
Delphi Corporation
Expense Summary**

For the Period December 3, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$169
Per Diem / Daily Allowance	\$0
Telecommunications	\$22
Miscellaneous	\$0
Total	\$191

Ernst & Young - China							Exchange Rate
Delphi Corporation							\$0.1211 CNY/US\$
Summary of 2005 Expense by Category							
For the period: December 3, 2005 through December 16, 2005							
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount USD Activity Code
Fan	Xiaohu	Fan	Senior	12/03/05	Out of Town Travel - Transportation	Taxi - Travel from client to hotel	\$2 SOX 404
Li	Kelly Li	KL	Senior	12/03/05	Out of Town Travel - Transportation	Taxi - Travel from client to hotel	\$13 SOX 404
Si	Cici	CCS	Senior	12/04/05	Out of Town Travel - Transportation	Airfare - Travel fee for re-test audit of remediation and roll forward test	\$137 SOX 406
Si	Cici	CCS	Senior	12/04/05	Out of Town Travel - Transportation	Taxi - to airport	\$5 SOX 423
Si	Cici	CCS	Senior	12/04/05	Out of Town Travel - Transportation	Taxi - Airport to home	\$12 SOX 424
Fan	Kimmy	KF	Manager	12/08/05	Out of Town Travel - Transportation Total		\$169
					Telecommunications Total		\$22
					Grand Total		\$191



INVOICE NUMBER: US0123046444

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the Czech Republic for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Senior	ETSCZ	54.0	\$ 209	\$ 11,286		\$ 11,286
						\$ 11,286

Total Due **\$11,286.00**

Total Fees Requested: **\$11,286**
80% of Total Due: **\$ 9,029**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Last Name	First Name	Initials	Title	Date of Service	Note	Total	Hourly Rate	Individual Fees	Activity Code
taizi	Antonín	AR	Senior	12/5/05	Linking Attachment AB with exhibit J	3.9	\$209	\$815	SOX404
taizi	Antonín	AR	Senior	12/6/05	Creating exhibit J	4.3	\$209	\$899	SOX404
taizi	Antonín	AR	Senior	12/6/05	Creating exhibit Ks	3.8	\$209	\$794	SOX404
taizi	Antonín	AR	Senior	12/8/05	Attachment A restore	3.8	\$209	\$794	SOX404
taizi	Antonín	AR	Senior	12/8/05	Creating exhibit J - round 2	2.2	\$209	\$460	SOX404
taizi	Antonín	AR	Senior	12/9/05	Creating exhibit J - round 2	3.9	\$209	\$815	SOX404
taizi	Antonín	AR	Senior	12/9/05	Validating outputs with prescribed methodology	3.9	\$209	\$815	SOX404
taizi	Antonín	AR	Senior	12/9/05	Creating exhibit Ks - round 2	4.1	\$209	\$857	SOX404
taizi	Antonín	AR	Senior	12/9/05	Reporting on site status to Remi Tempier.	2.1	\$209	\$439	SOX404
taizi	Antonín	AR	Senior	12/15/05	Creating exhibit J	4.1	\$209	\$857	SOX404
taizi	Antonín	AR	Senior	12/16/05	Creating exhibit Ks	3.9	\$209	\$815	SOX404
taizi Total						40.0		\$8,360	
ozvadská	Tatiana	TR	Senior	12/5/05	Conference call with engagement team to discuss engagement status.	1.1	\$209	\$230	SOX404
ozvadská	Tatiana	TR	Senior	12/5/05	Accumulation of information related to preparation of fee application	0.9	\$209	\$188	SOX404
ozvadská	Tatiana	TR	Senior	12/6/05	Conference call with engagement team to discuss engagement closing procedures.	0.3	\$209	\$63	SOX404
ozvadská	Tatiana	TR	Senior	12/6/05	Accumulation of information related to preparation of fee application.	0.2	\$209	\$42	SOX404
ozvadská	Tatiana	TR	Senior	12/6/05	Exhibit J and K - review and corrections	2.1	\$209	\$439	SOX404
ozvadská	Tatiana	TR	Senior	12/6/05	Exhibit J and K - review and corrections	2.9	\$209	\$606	SOX404
ozvadská	Tatiana	TR	Senior	12/7/05	Exhibit J and K - review and corrections	2.1	\$209	\$439	SOX404
ozvadská	Tatiana	TR	Senior	12/8/05	Exhibit J and K - review and corrections	2.3	\$209	\$481	SOX404
ozvadská	Tatiana	TR	Senior	12/9/05	Exhibit J and K - review and corrections	2.1	\$209	\$439	SOX404
ozvadská Total						14.0		\$2,926	
						Grand Total		\$11,286	



INVOICE NUMBER: US0123046445

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by France for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

RANK	Item Identification	Hours	Invoiced Rates			Total Invoiced
			Bill Rate	Fees	Billable Expenses	
Partner	EYP1	8.0	\$ 330	\$ 2,640		\$ 2,640
Sr Manager	EYSM1	39.0	\$ 285	\$ 11,115		\$ 11,115
Manager	EYM1	50.0	\$ 260	\$ 13,000		\$ 13,000
Staff	EYSTFR	84.0	\$ 115	\$ 9,660		\$ 9,660
		181.0		\$ 36,415		\$ 36,415

Total Due \$36,415.00

Total Fees Requested: \$36,415
80% of Total Due: \$29,132

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Berton	Philippe	PB	Partner	12/06/05	Conference calls & follow-up with engagement team regarding project status.	1.9	\$330	\$627	SOX 404
Berton	Philippe	PB	Partner	12/08/05	Conference calls & follow-up with engagement senior manager regarding bankruptcy billing regulations.	2.1	\$330	\$693	SOX 404
Berton	Philippe	PB	Partner	12/12/05	Conference calls & follow-up with engagement senior manager regarding engagement closing responsibilities.	1.9	\$330	\$627	SOX 404
Berton	Philippe	PB	Partner	12/13/05	Conference calls & follow-up with engagement senior manager regarding engagement closing responsibilities.	2.1	\$330	\$693	SOX 404
Berton Total						8.0		\$2,640	
Borneuf	Raphaelle	RB	Staff	12/05/05	Accumulation of information in relation to preparation of the fee application.	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	12/05/05	Accumulation of information in relation to preparation of the fee application.	3.9	\$115	\$449	SOX 404
Borneuf	Raphaelle	RB	Staff	12/06/05	Accumulation of information in relation to preparation of the fee application.	2.4	\$115	\$276	SOX 404
Borneuf	Raphaelle	RB	Staff	12/06/05	Accumulation of information in relation to preparation of the fee application.	3.9	\$115	\$449	SOX 404
Borneuf Total						3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/05/05	Quality review procedures.	1.1	\$115	\$127	SOX 404
Briand	Benoit	BB	Staff	12/05/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/05/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/06/05	Quality review procedures.	1.1	\$115	\$127	SOX 404
Briand	Benoit	BB	Staff	12/06/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/06/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/07/05	Quality review procedures.	0.9	\$115	\$104	SOX 404
Briand	Benoit	BB	Staff	12/07/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/07/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/08/05	Quality review procedures.	1.1	\$115	\$127	SOX 404
Briand	Benoit	BB	Staff	12/08/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/08/05	Quality review procedures.	3.9	\$115	\$449	SOX 404
Briand	Benoit	BB	Staff	12/09/05	Quality review procedures.	2.1	\$115	\$242	SOX 404
Briand	Benoit	BB	Staff	12/12/05	Accumulation of information in relation to preparation of the fee application.	3.8	\$115	\$437	SOX 404
Briand	Benoit	BB	Staff	12/13/05	Accumulation of information in relation to preparation of the fee application.	3.8	\$115	\$437	SOX 404
Briand Total						3.9	\$115	\$449	SOX 404
						57.0		\$6,555	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Chatel	Guillaume	AG	Staff	12/06/05	Accumulation of information in relation to preparation of the fee application.	0.9	\$115	\$104	SOX 404
Chatel Total						0.9		\$104	
Craford	Carl	CC	Senior Manager	12/07/05	Review and response to Deloitte comments.	1.3	\$285	\$371	SOX 404
Craford						1.3		\$371	
Craford	Carl	CC	Senior Manager	12/07/05	Quality review on European reports.	2.6	\$285	\$741	SOX 404
Craford						2.6		\$741	
Craford	Carl	CC	Senior Manager	12/07/05	Preparation of final fee and expense documents.	3.9	\$285	\$1,112	SOX 404
Craford						3.9		\$1,112	
Craford	Carl	CC	Senior Manager	12/08/05	Global conference call with all teams to report on final status of European engagements.	1.1	\$285	\$314	SOX 404
Craford						1.1		\$314	
Craford	Carl	CC	Senior Manager	12/08/05	Final review of reports before submission.	1.3	\$285	\$371	SOX 404
Craford						1.3		\$371	
Craford	Carl	CC	Manager	12/08/05	Review and response to Deloitte comments.	1.6	\$285	\$456	SOX 404
Craford						1.6		\$456	
Craford	Carl	CC	Manager	12/08/05	Quality review on European reports.	2.3	\$285	\$656	SOX 404
Craford						2.3		\$656	
Craford	Carl	CC	Senior Manager	12/09/05	Final review of reports before submission.	3.9	\$285	\$1,112	SOX 404
Craford						3.9		\$1,112	
Craford	Carl	CC	Senior Manager	12/09/05	Closing of all European and French reports.	3.9	\$285	\$1,112	SOX 404
Craford						3.9		\$1,112	
Craford	Carl	CC	Senior Manager	12/09/05	Final review of reports before submission.	3.9	\$285	\$1,112	SOX 404
Craford						3.9		\$1,112	
Craford	Carl	CC	Manager	12/12/05	Closing procedures and responsibilities - French engagement.	3.9	\$285	\$1,112	SOX 404
Craford						3.9		\$1,112	
Craford	Carl	CC	Manager	12/12/05	Review of final fee and expense documents.	4.1	\$285	\$1,169	SOX 404
Craford						4.1		\$1,169	
Craford	Carl	CC	Manager	12/13/05	Closing procedures and responsibilities - French engagement wrap-up.	3.9	\$285	\$1,112	SOX 404
Craford						3.9		\$1,112	
Craford	Carl	CC	Manager	12/13/05	Review of final fee and expense documents.	4.1	\$285	\$1,169	SOX 404
Craford Total						4.1		\$1,169	
Daniere	Oliver	OD	Staff	12/07/05	Accumulation of information in relation to preparation of the fee application.	1.1	\$115	\$127	SOX 404
Daniere						1.1		\$127	
Daniere	Oliver	OD	Staff	12/07/05	Accumulation of information in relation to preparation of the fee application.	3.9	\$115	\$449	SOX 404
Daniere Total						3.9		\$449	
Loux	Fabrice	FL	Staff	12/09/05	Accumulation of information in relation to preparation of the fee application.	5.0	\$260	\$1,300	SOX 404
Loux Total						5.0		\$1,300	
Tempier	Rémi	RT	Manager	12/05/05	Quality review	3.1	\$115	\$357	SOX 404
Tempier						3.1		\$357	
Tempier	Rémi	RT	Manager	12/05/05	Quality review	3.8	\$260	\$988	SOX 404
Tempier						3.8		\$988	
Tempier	Rémi	RT	Manager	12/06/05	Quality review	4.1	\$260	\$1,066	SOX 404
Tempier						4.1		\$1,066	
Tempier	Rémi	RT	Manager	12/06/05	Quality review	3.7	\$260	\$962	SOX 404
Tempier						3.7		\$962	
Tempier	Rémi	RT	Manager	12/07/05	Quality review	3.9	\$260	\$1,014	SOX 404
Tempier						3.9		\$1,014	
Tempier	Rémi	RT	Manager	12/07/05	Quality review	4.2	\$260	\$936	SOX 404
Tempier						4.2		\$936	

Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Individual Fees	Total Activity Code
Tempier	Rémi	RT	Manager	12/08/05	Quality review	3.8	\$260	\$988
Tempier	Rémi	RT	Manager	12/08/05	Quality review	3.9	\$260	\$1,014
Tempier	Rémi	RT	Manager	12/09/05	Quality review	3.7	\$260	\$962
Tempier	Rémi	RT	Manager	12/09/05	Quality review	4.1	\$260	\$1,066
Tempier	Rémi	RT	Manager	12/12/05	Quality review	2.8	\$260	\$728
Tempier	Rémi	RT	Manager	12/12/05	Quality review	3.8	\$260	\$988
Tempier	Rémi	RT	Manager	12/13/05	Quality review	4.6	\$260	\$1,196
Tempier Total						50.0	\$13,000	SOX 404
					Grand Total	181.0		\$36,415



INVOICE NUMBER: US0123046447

December 16, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntln Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 **CLIENT NUMBER: 60092938**
P.O. DWB00706

For professional services rendered by Germany for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Manager	EYM 1	34.0	\$ 260	\$ 8,840		\$ 8,840
Senior	EYSGE	3.9	\$ 195	\$ 761		\$ 761
Staff	EYSTGE	4.0	\$ 148	\$ 592		\$ 592
		41.9		\$ 10,193		\$ 10,193

Total Due **\$10,193.00**

Total Fees Requested: **\$10,913**
80% of Total Due: **\$ 8,154**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL_EXHIBIT_C_ADDITION

Ernst & Young - Germany						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Bode	Frank	FBo	Staff	4.0	\$148	\$592
Loczewski	Thomas	TLO	Manager	34.0	\$260	\$8,840
Lohrum	Markus	ML	Senior	3.9	\$195	\$761
				41.9		\$10,193

Last Name	First Name	Initials	Title	Date of Service	Note	Location	Time	Hourly Rate	Total Individual Fees	Activity Code
Bode	Frank	FBo	Staff	12/15/05	(TB 5C3) Correction of reports (Processing of review comments)	Bad Salzdetfurth	0.6	\$148	\$89	SOX 404
Bode Total					(TB 556) Correction of reports (review comments from Delphi)	Langenlonsheim	3.4	\$148	\$503	SOX 404
Loziewski	Thomas	TLO	Manager	12/05/05	(TB 5C3) Accumulation of information related to preparation of fee application.	Bad Salzdetfurth	1.9	\$260	\$494	SOX 404
Loziewski	Thomas	TLO	Manager	12/05/05	(TB 556) Accumulation of information related to preparation of fee application.	Langenlonsheim	2.1	\$260	\$546	SOX 404
Loziewski	Thomas	TLO	Manager	12/05/05	(TB 529) Accumulation of information related to preparation of fee application.	Wuppertal	2.1	\$260	\$546	SOX 404
Loziewski	Thomas	TLO	Manager	12/05/05	(TB 579) Accumulation of information related to preparation of fee application.	Nurnberg	2.1	\$260	\$546	SOX 404
Loziewski	Thomas	TLO	Manager	12/05/05	(TB 588) Conference Call with local Finance Manager and ICC regarding status.	Wiehl	1.9	\$260	\$494	SOX 404
Loziewski	Thomas	TLO	Manager	12/07/05	(TB 529) Documentation Review	Wuppertal	3.1	\$260	\$806	SOX 404
Loziewski	Thomas	TLO	Manager	12/07/05	(TB 529) Documentation Wrap-Up	Wuppertal	2.9	\$260	\$754	SOX 404
Loziewski	Thomas	TLO	Manager	12/08/05	(TB 529) Project Administration	Wuppertal	1.1	\$260	\$286	SOX 404
Loziewski	Thomas	TLO	Manager	12/08/05	(TB 579) Documentation Wrap-Up	Nurnberg	1.9	\$260	\$494	SOX 404
Loziewski	Thomas	TLO	Manager	12/09/05	(TB 529) Final Reporting Wrap-Up	Wuppertal	0.9	\$260	\$234	SOX 404
Loziewski	Thomas	TLO	Manager	12/09/05	(TB 579) Conference Call with EY German team and Documentation Wrap-Up	Nurnberg	2.9	\$260	\$754	SOX 404
Loziewski	Thomas	TLO	Manager	12/09/05	(TB 579) Project Administration - Accumulation of information related to preparation of fee application.	Nurnberg	3.1	\$260	\$806	SOX 404
Loziewski	Thomas	TLO	Manager	12/15/05	(TB 5C3) Correction of reports (Processing of review comments)	Bad Salzdetfurth	3.4	\$260	\$884	SOX 404
Loziewski	Thomas	TLO	Manager	12/15/05	(TB 556) Correction of reports (review comments from Delphi)	Langenlonsheim	0.7	\$260	\$182	SOX 404
Loziewski Total					(TB 588) Correction of reports	Wiehl	3.9	\$260	\$1,014	SOX 404
Lohrum	Markus	ML	Senior	12/07/05	(TB 579) Answering questions from Sox Core Team on documentation	Numberg	2.1	\$195	\$410	SOX 404
Lohrum	Markus	ML	Senior	12/12/05	(TB 529) Project Administration - Accumulation of information related to preparation of fee application.	Wuppertal	0.6	\$195	\$117	SOX 404
Lohrum Total					(TB 579) Project Administration - Accumulation of information related to preparation of fee application.	Wiehl	0.6	\$195	\$117	SOX 404
					Grand Total			41.9	\$10,193	



INVOICE NUMBER: US0123047295

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation

Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Germany for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 4.00	\$ 4.00
	\$ 4.00	\$ 4.00

Total Due **\$4.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

**Ernst & Young - Germany
Delphi Corporation
Expense Summary**

For the Period December 3, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$4
Per Diem / Daily Allowance	\$0
Miscellaneous	\$0
Total	\$4

Ernst & Young Germany								
Delphi Corporation								
Summary of 2005 Expense By Category								
For the period: December 3, 2005 through December 16, 2005								
							Exchange Rate	
							\$ 1.300	EURO/US\$

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Expense Amount	Expense Amount
							Activity	Activity
							Code	Code
Lohrum	Markus	ML	Senior	12/08/05	Telecommunications	(TB 579) Client-related charges for VPN access.	Numberg	3.40 € \$ 4.42
					Telecommunications Total			SOX 404
					Grand Total		3.40 € \$ 4.42	SOX 404
							3 € \$ 4	



INVOICE NUMBER: US0123046448

December 16, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 **CLIENT NUMBER: 60092938**
P.O. DWB00706

For professional services rendered by India for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total</u> <u>Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Manager	EYM1	1.5	\$ 260	\$ 390		\$ 390
Senior	EYSIN	19.5	\$ 119	\$ 2,321		\$ 2,321
Staff	EYSTIN	5.1	\$ 64	\$ 326		\$ 326
		26.1		\$ 3,037		\$ 3,037

Total Due **\$3,037.00**

Total Fees Requested: **\$3,037**
80% of Total Due: **\$2,430**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Last Name		First Name	Initials	Title	Date of Service	Location	Total Time	Hourly Rate	Total Individual Fees	Activity Code
Agarwal		Harish	HA	Manager	12/7/2005	Bangalore closing conference.				SOX 404
Agarwal		Harish	HA	Manager	12/8/2005	Mangalore closing conference.				SOX 404
Agarwal Total		Harish					1.5	\$260	\$390	
Agarwal		Sameer	SA	Staff	12/3/2005	Revenue queries discussion and seeing reviewed orders.				SOX 404
Agarwal		Sameer	SA	Staff	12/3/2005	Checking of GRN through the system and comparing the cut off dates.				SOX 404
Agarwal Total		Sameer					3.7	\$64	\$237	
Parameshwar		Nalini	NP	Senior	12/3/2005	Discussion with CFO on all open issues.				SOX 404
Parameshwar		Nalini	NP	Senior	12/3/2005	Preparation of draft reports.				SOX 404
Parameshwar		Nalini	NP	Senior	12/5/2005	Closure of open items in Exhibit K (Inventory provision & consignment).				SOX 404
Parameshwar		Nalini	NP	Senior	12/5/2005	Preparation of final documents.				SOX 404
Parameshwar		Nalini	NP	Senior	12/5/2005	Mangalore draft documents compile.				SOX 404
Parameshwar		Nalini	NP	Senior	12/8/2005	Mangalore closing conference.				SOX 404
Parameshwar		Nalini	NP	Senior	12/9/2005	Mangalore final documents update and release.				SOX 404
Parameshwar Total		Nalini					1.9	\$19	\$226	
Prasad		Viraj	VP	Senior	12/7/2005	Bangalore closing conference.				SOX 404
Prasad		Viraj	VP	Senior	12/8/2005	Bangalore final documents update and release.				SOX 404
Prasad Total		Viraj					2.8	\$19	\$33	
						Grand Total				
							26.1		\$3,037	



INVOICE NUMBER: US0123047296

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by India for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 22	\$ 22
	\$ 22	\$ 22

Total Due **\$22.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

**Ernst & Young - India
Delphi Corporation
Expense Summary**

For the Period December 3, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$22
Telecommunications	\$0
Miscellaneous	\$0
Total	\$22



INVOICE NUMBER: US0123046449

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Italy for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

RANK	Item Identification	Hours	Invoiced Rates			Total Invoiced
			Bill Rate	Fees	Billable Expenses	
Manager	EYM1	2.0	\$ 260	\$ 520		\$ 520
Senior	EYSIT	6.0	\$ 148	\$ 888		\$ 888
Staff	EYSTIT	24.0	\$ 76	\$ 1,824		\$ 1,824
		32.0		\$ 3,232		\$ 3,232

Total Due \$3,232.00

Total Fees Requested: \$3,232
80% of Total Due: \$2,586

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL EXHIBIT C ADDITION

Ernst Young - Italy								
Delphi Corporation								
Summary of 2005 Time by Professional								
For the period: December 3, 2005 through December 16, 2005								

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total
								Individual Rate
								Activity Code
Montani	Francesco	FM	Senior	12/14/2005	Review of first round test documentation	2.2	\$148	\$326
Montani	Francesco	FM	Senior	12/15/2005	Review of first round test documentation	3.8	\$148	\$562
Montani Total						6.0		\$888
Palmieri	Massimiliano	PM	Manager	12/14/2005	Set up and coordination of Livorno documentation wrap up	1.1	\$260	\$286
Palmieri	Massimiliano	PM	Manager	12/15/2005	Set up and coordination of Livorno documentation wrap up	0.9	\$260	\$234
Palmieri Total						2.0		\$520
Paparozzi	Mario	MP	Staff	12/14/2005	Review of Delphi Livorno Lead Validator comments	4.1	\$76	\$312
Paparozzi	Mario	MP	Staff	12/14/2005	Updating of Delphi Livorno reports	4.3	\$76	\$327
Paparozzi	Mario	MP	Staff	12/15/2005	Updating of Delphi Livorno templates (exhibit G)	3.6	\$76	\$274
Paparozzi	Mario	MP	Staff	12/15/2005	Review of first round test documentation	3.8	\$76	\$289
Paparozzi	Mario	MP	Staff	12/15/2005	Review of second round test documentation	2.2	\$76	\$167
Paparozzi	Mario	MP	Staff	12/15/2005	Formalization of answers and documentation	2.3	\$76	\$175
Paparozzi	Mario	MP	Staff	12/16/2005	Formalization of answers and documentation	3.7	\$75	\$281
Paparozzi Total						24.0		\$1,824
Grand Total						32.0		\$3,232



INVOICE NUMBER: US0123046450

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbgh Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Mexico for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

RANK	Item Identification	Hours	Invoiced Rates			Total Invoiced
			Bill Rate	Fees	Expenses	
Partner	EYP1	4.0	\$ 330	\$ 1,320		\$ 1,320
Manager	EYM1	29.0	\$ 260	\$ 7,540		\$ 7,540
Staff	EYSTMX	72.0	\$ 70	\$ 5,040		\$ 5,040
		105.0		\$ 13,900		\$ 13,900

Total Due **\$13,900.00**

Total Fees Requested: **\$13,900**
80% of Total Due: **\$11,120**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Last Name		First Name	Initials	Title	Date of Service	Note	Hourly Rate	Total Individual Fees	Total Activity Code	
Hernández	Hernández	Jorge	JH	Partner	12/09/05	Engagement Coordination regarding engagement closing procedures.	1.1	\$330	\$363	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/05/05	Review of TB 756 B site templates.	2.9	\$330	\$957	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/05/05	Discussion of template comments with process owners and ICC.	4.0	\$70	\$1,320	
Martinez	Martinez	Luis A.	LAM	Staff	12/05/05	Client assistance and communications regarding template comments.	2.8	\$70	\$196	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/05/05	Review of TB MA448 B site templates.	1.6	\$70	\$112	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/06/05	Review B site templates and discussion of template comments with process owners.	0.3	\$70	\$21	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/06/05	Client assistance and communications regarding template comments.	3.2	\$70	\$224	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/06/05	Review of TB775 B site templates.	3.2	\$70	\$224	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/06/05	Meeting with client regarding site progress/status.	3.1	\$70	\$217	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/07/05	Review of TBMA 448 B site templates.	3.4	\$70	\$258	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/07/05	Review B site templates and discussion of template comments with process owners.	2.8	\$70	\$196	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/07/05	Client assistance and communications regarding template comments.	1.4	\$70	\$98	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/08/05	Review of TB209/756 B site templates.	0.4	\$70	\$28	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/08/05	Review of TBMA 448 B site templates.	3.1	\$70	\$217	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/08/05	Updating tracking templates and status review.	3.6	\$70	\$252	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/13/05	Review of TBMA448 B site templates.	1.3	\$70	\$91	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/13/05	Meeting with client regarding site progress/status.	3.2	\$70	\$224	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/13/05	Review B site templates and discussion of template comments with process owners.	2.6	\$70	\$182	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/13/05	Client assistance and communications regarding template comments.	1.9	\$70	\$133	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/14/05	Discussion of template comments with process owners and ICC.	0.4	\$70	\$28	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/14/05	Client assistance and communications regarding template comments.	1.8	\$70	\$126	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/14/05	Review of TB 209 B site templates.	0.3	\$70	\$21	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/14/05	Review of TB756 B site templates.	3.8	\$70	\$266	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/15/05	Review B site templates and discussion of template comments with process owners.	2.1	\$70	\$147	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/15/05	Client assistance and communications regarding template comments.	0.4	\$70	\$29	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/15/05	Review of TB209 B site templates.	2.9	\$70	\$203	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/15/05	Updating tracking templates and status review. Conference call.	2.9	\$70	\$203	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/16/05	Review B site templates and discussion of template comments with process owners.	1.8	\$70	\$126	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/16/05	Client assistance and communications regarding template comments.	3.4	\$70	\$238	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/16/05	Discussion of template comments with process owners and ICC.	0.4	\$70	\$28	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/16/05	Updating tracking templates and status review.	2.2	\$70	\$154	SOX 404
Martinez	Martinez	Luis A.	LAM	Staff	12/16/05	Archiving work papers.	1.9	\$70	\$133	SOX 404
Perez	Perez	Maria R.	MRP	Staff	12/05/05	Archiving work papers.	64.0	\$4,480		
Perez	Perez	Maria R.	MRP	Staff	12/05/05	Archiving work papers.	2.6	\$70	\$182	SOX 404
Perez	Perez	Maria R.	MRP	Staff	12/06/05	Archiving work papers.	2.6	\$70	\$182	SOX 404
Romero	Romero	Jose L.	JLR	Manager	12/05/05	Engagement administration and coordination- engagement status review.	8	\$70	\$560	
Romero	Romero	Jose L.	JLR	Manager	12/05/05	Internal and external conference calls regarding engagement wrap-up issues.	2.2	\$260	\$572	SOX 404
Romero	Romero	Jose L.	JLR	Manager	12/07/05	Completion of Senior/Staff reviews.	1.6	\$260	\$416	SOX 404
							1.3	\$260	\$338	SOX 404

Last Name	First Name	Initials	Date of Service	Note	Time	Hourly Rate	Total	Individual Fees	Activity Code
Romero	Jose L.	JLR	Manager	12/07/05	Internal and external conference calls regarding project status.	2.4	\$260	\$624	SOX 404
Romero	Jose L.	JLR	Manager	12/08/05	Engagement administration and coordination - bankruptcy billing procedure review.	2.6	\$260	\$676	SOX 404
Romero	Jose L.	JLR	Manager	12/13/05	Engagement administration and coordination - bankruptcy billing procedure review.	1.9	\$260	\$494	SOX 404
Romero	Jose L.	JLR	Manager	12/13/05	Completion of Senior/Staff reviews.	2.8	\$260	\$728	SOX 404
Romero	Jose L.	JLR	Manager	12/15/05	Senior/Staff review regarding project status.	3.4	\$260	\$844	SOX 404
Romero	Jose L.	JLR	Manager	12/15/05	Updating information, wrapping up procedures.	2.7	\$260	\$702	SOX 404
Romero	Jose L.	JLR	Manager	12/16/05	Engagement administration and coordination - review of final reporting documentation.	2.3	\$260	\$598	SOX 404
Romero	Jose L.	JLR	Manager	12/16/05	Engagement administration and coordination - review of final reporting documentation.	2.9	\$260	\$754	SOX 404
Romero Total						29.0	\$7,540		
				Grand Total			105.0	\$13,900	



INVOICE NUMBER: US0123046452

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 **CLIENT NUMBER: 60092938**

P.O. DWB00706

For professional services rendered by the Netherlands for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Invoiced Rates</u>			<u>Total Invoiced</u>
			<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	
Partner	EYP1	9.0	\$ 330	\$ 2,970		\$ 2,970
Sr Manager	EYSM1	6.8	\$ 285	\$ 1,938		\$ 1,938
Senior	EYSGE	16.5	\$ 195	\$ 3,218		\$ 3,218
Staff	EYSTGE	25.2	\$ 148	\$ 3,730		\$ 3,730
		57.5		\$ 11,855		\$ 11,855

Total Due

\$11,855.00

Total Fees Requested: **\$11,855**
80% of Total Due: **\$ 9,484**

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL EXHIBIT C ADDITION

Last Name	First Name	Initials	Title	Date of Service	Note	Total	Hourly	Individual	Activity
						Time	Rate	Fee	Code
Gerrits	Gert-Jan	GJG	Senior	12/06/05	Follow-up status calls related to Delphi with EY NL team members.	0.4	\$195	\$78	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/06/05	Closing conference call with site management and EY NL team members.	1.7	\$195	\$332	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/07/05	Preparing and sending various e-mails regarding Delphi NL situation to engagement leaders.	2.1	\$195	\$410	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/07/05	Follow-up of requests and process review notes.	3.9	\$195	\$761	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/08/05	Replies to various documentation emails on Delphi from staff members.	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/12/05	Preparing and sending various e-mails regarding Delphi NL status to engagement team members.	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/12/05	Adjusting Templates J and K.	0.8	\$195	\$156	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/13/05	Various Phone calls/ emails regarding remediation testing status.	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/14/05	Sending and preparing e-mails to staff members regarding final documentation.	0.6	\$195	\$117	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/14/05	Final adjustments to templates.	1.6	\$195	\$312	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/15/05	Phone calls to Bart/ Peter regarding engagement closing responsibilities.	0.4	\$195	\$78	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/15/05	Accumulation of information in relation to preparation of the fee application.	0.9	\$195	\$176	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/16/05	Various phone calls/ emails regarding remediation closing.	0.9	\$195	\$176	SOX 404
Gerrits	Gert-Jan	GJG	Senior	12/16/05	Final assembly of documentation (both hardcopy and softcopy).	1.4	\$195	\$273	SOX 404
Mandersloot	Marianne	MM	Staff	12/13/05	Organizing and preparing final documents for working files.	16.5		\$3,218	
Mandersloot	Marianne	MM	Staff	12/13/05	Copying additional evidence for a separate Delphi binder.	0.9	\$148	\$133	SOX 404
Mandersloot Total						1.1	\$148	\$163	SOX 404
Schurubbers	Bart	LGA	Staff	12/06/05	Prepare meeting notes and action points of closing meeting.	2.0		\$206	
Schurubbers	Bart	LGA	Staff	12/06/05	Emailing R. Stoot with regards to action points.	0.1	\$148	\$15	SOX 404
Schurubbers	Bart	LGA	Staff	12/06/05	Preparing for closing meeting.	0.2	\$148	\$30	SOX 404
Schurubbers	Bart	LGA	Staff	12/06/05	Attend closing conference call.	0.9	\$148	\$133	SOX 404
Schurubbers	Bart	LGA	Staff	12/07/05	Follow up on review notes with Delphi.	0.9	\$148	\$133	SOX 404
Schurubbers	Bart	LGA	Staff	12/07/05	Review Delphi documentation.	2.4	\$148	\$555	SOX 404
Schurubbers	Bart	LGA	Staff	12/12/05	Follow up on review notes Delphi and EY.	3.4	\$148	\$503	SOX 404
Schurubbers	Bart	LGA	Staff	12/13/05	Follow up on review notes with Delphi.	2.1	\$148	\$311	SOX 404
Schurubbers	Bart	LGA	Staff	12/13/05	Archiving and reviewing documentation received from country manager (remediation)	0.6	\$148	\$89	SOX 404
Schurubbers Total						3.6	\$148	\$333	SOX 404
van der Sanden	Arno	AJM	Partner	12/06/05	Follow-up on closing conference call	14.2		\$2,102	
van der Sanden	Arno	AJM	Partner	12/07/05	Review testing documentation	2.1	\$330	\$693	SOX 404
van der Sanden	Arno	AJM	Partner	12/08/05	Review testing documentation and emails regarding remediation	1.1	\$330	\$363	SOX 404
van der Sanden	Arno	AJM	Partner	12/13/05	Final review documentation (remediation)	0.9	\$330	\$297	SOX 404
van der Sanden	Arno	AJM	Partner	12/14/05	Various phone calls and emails regarding remediation testing status with EY NL team members.	2.1	\$330	\$693	SOX 404
van der Sanden	Arno	AJM	Partner	12/15/05	Follow-up of requests and review documentation	1.1	\$330	\$264	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
van der Sanden	Arno	A.J.M.	Partner	12/16/05	Final review documentation and confirmation closing of engagement	0.9	\$330	\$297	SOX 404
van der Sanden Total						9.0		\$2,970	
van Herwaarden	Peter	P.V.H.	Senior Manager	12/06/05	Consult with Gert-Jan Gerrits after closing conference call.	0.3	\$285	\$86	SOX 404
van Herwaarden	Peter	P.V.H.	Senior Manager	12/06/05	Participate in closing conference call with site management and FY NL team members.	0.9	\$285	\$257	SOX 404
van Herwaarden	Peter	P.V.H.	Manager	12/06/05	Review remediation testing results for close meeting	1.4	\$285	\$399	SOX 404
van Herwaarden	Peter	P.V.H.	Manager	12/06/05	Accumulation of information in relation to preparation of the fee application.	2.1	\$285	\$599	SOX 404
van Herwaarden	Peter	P.V.H.	Manager	12/16/05	Accumulation of information in relation to preparation of the fee application.	2.1	\$285	\$599	SOX 404
van Herwaarden Total						6.8		\$1,938	
van Santvoort	Willem	W.H.	Staff	12/05/05	Printing and copying final report	1.2	\$148	\$178	SOX 404
van Santvoort	Willem	W.H.	Staff	12/05/05	Printing and copying final report	3.9	\$148	\$577	SOX 404
van Santvoort Total						3.9	\$148	\$577	SOX 404
						9.0		\$1,332	
					Grand Total	57.5		\$11,855	



INVOICE NUMBER: US0123046453

December 16, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Poland for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

RANK	Item Identification	Hours	Invoiced Rates		
			Bill Rate	Fees	Billable Expenses
Senior	EYSPOL	25.0	\$ 208	\$ 5,200	\$ 5,200
		25.0		\$ 5,200	\$ 5,200

Total Due \$5,200.00

Total Fees Requested: \$5,200
80% of Total Due: \$4,160

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

FINAL_EXHIBIT_C_ADDITION

Summary of 2005 Time by Professional						
For the period: December 3, 2005 through December 16, 2005						
Last Name	First Name	Initials	Title	Date of Service	Note	
Stachowiak	Pawel	PS	Senior	12/05/05	Introduction of review notes from E&Y QA and Delphi Lead Validator and preparation of final deliverables	Ostrow TB 5CS
Stachowiak	Pawel	PS	Senior	12/05/05	Introduction of review notes from E&Y QA and Delphi Lead Validator and preparation of final deliverables	Krakow TB 5CS
Stachowiak	Pawel	PS	Senior	12/08/05	Validation of issues raised by external auditor (Inventory)	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/08/05	Validation of issues raised by external auditor (Revenue I)	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/08/05	Validation of issues raised by external auditor (Revenue II)	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/08/05	Validation of issues raised by external auditor (Reporting)	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/09/05	Introduction of review notes from E&Y QA and Delphi Lead Validator	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/12/05	Introduction of additional review notes from Delphi Lead Validator	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/13/05	Preparation and distribution of final deliverables	Warszawa TB
Stachowiak	Pawel	PS	Senior	12/13/05	Accumulation of information related to preparation of fee application	Warszawa TB
Stachowiak Total						25.0
Grand Total						\$5,200



INVOICE NUMBER: US0123047300

December 16, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntln Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Poland for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 30	\$ 30
	\$ 30	\$ 30

Total Due **\$30.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

**Ernst & Young - Poland
Delphi Corporation
Expense Summary**

For the Period December 3, 2005 through December 16, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$30
Out of Town Travel - Transportation	\$0
Telecommunication	\$0
Miscellaneous	\$0
Total	\$30

Summary of 2005 Time by Professional							Exchange Rate	
For the period: December 3, 2005 through December 16, 2005							4.06189	PLN/EURO
							1.3800	EURO/US\$
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount PLN	Expense Amount USD
Stachowiak	Pawel	PS	Senior	12/05/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 20	\$ 6 SOX 404
Stachowiak	Pawel	PS	Senior	12/08/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 15	\$ 5 SOX 404
Stachowiak	Pawel	PS	Senior	12/08/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 32	\$ 10 SOX 404
Stachowiak	Pawel	PS	Senior	12/08/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 11	\$ 4 SOX 404
Stachowiak	Pawel	PS	Senior	12/12/05	Out of Town Travel - Transportation	Taxi in Warsaw	PLN 16	\$ 5 SOX 404
					Out of Town Travel - Transportation TOTAL		PLN 94	\$ 30
					Grand Total		PLN 74	\$ 30



INVOICE NUMBER: US0123046455

December 16, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. D WB00706

For professional services rendered by the United Kingdom for the post-petition period December 3, 2005 through December 16, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Partner	EYP1	4.0	\$ 330	\$ 1,320		\$ 1,320
Sr Manager	EYSM1	7.0	\$ 285	\$ 1,995		\$ 1,995
Manager	EYM1	30.0	\$ 260	\$ 7,800		\$ 7,800
Senior	EYSUK	63.0	\$ 190	\$ 11,970		\$ 11,970
Staff	EYSTUK	7.0	\$ 145	\$ 1,015		\$ 1,015
		111.0		\$ 24,100		\$ 24,100

Total Due \$24,100.00

Total Fees Requested: \$24,100
80% of Total Due: \$19,280

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Individual Fees	Total Activity Code
Godfrey	Adrian	A.G	Partner	12/13/05	Discussion with CSSM on Delphi Account	1.9	\$330	\$627	SOX 404
Godfrey	Adrian	A.G	Partner	12/15/05	Engagement administration - closing off codes, file sign-offs, RM checks and sign-offs	2.1	\$330	\$693	SOX 404
Godfrey Total						4.0		\$1,320	
Henderson	Matt	M.J.H	Staff	12/06/05	Accumulation of information related to preparation of fee application.	3.9	\$145	\$566	SOX 404
Henderson	Matt	M.J.H	Staff	12/06/05	Accumulation of information related to preparation of fee application.	3.1	\$145	\$450	SOX 404
Henderson Total						7.0		\$1,015	
Janvier	Alan	A.J	Manager	12/13/05	Conference Call with John Enright and Randy Miller from US Team	0.6	\$285	\$171	SOX 404
Janvier	Alan	A.J	Manager	12/13/05	Discussion with Partner on Delphi UK Account regarding project status	2.1	\$285	\$599	SOX 404
Janvier	Alan	A.J	Manager	12/14/05	Monthly status update meeting with CSM	0.9	\$285	\$257	SOX 404
Janvier	Alan	A.J	Manager	12/15/05	Engagement administration - closing off codes, file sign-offs, RM checks and sign-offs	2.1	\$285	\$599	SOX 404
Janvier Total					Accumulation of information related to preparation of fee application.	1.3	\$285	\$371	SOX 404
Miniti	Catherine	CKM	Senior	12/05/05	Review and updating of reporting templates - Stonehouse	7.0		\$1,995	
Miniti	Catherine	CKM	Senior	12/05/05	Review and updating of reporting templates - Gillingham	1.4	\$190	\$266	SOX 404
Miniti	Catherine	CKM	Senior	12/05/05	Review and updating of reporting templates - Warwick (516)	1.4	\$190	\$266	SOX 404
Miniti	Catherine	CKM	Senior	12/05/05	Review and updating of reporting templates - Warwick (516)	2.6	\$190	\$494	SOX 404
Miniti	Catherine	CKM	Senior	12/05/05	Review and updating Validation templates - Warwick (516)	3.1	\$190	\$589	SOX 404
Miniti	Catherine	CKM	Senior	12/05/05	Review and updating of reporting templates - Warwick 517	1.4	\$190	\$266	SOX 404
Miniti	Catherine	CKM	Senior	12/06/05	Accumulation of information related to preparation of fee application.	2.1	\$190	\$399	SOX 404
Miniti	Catherine	CKM	Senior	12/06/05	Review and updating of reporting templates - Warwick 516	1.1	\$190	\$209	SOX 404
Miniti	Catherine	CKM	Senior	12/06/05	Meetings - EY UK Delphi Teams (internal) to discuss current rollforward status.	1.6	\$190	\$304	SOX 404
Miniti	Catherine	CKM	Senior	12/06/05	Review and updating of reporting templates - Gillingham	1.6	\$190	\$304	SOX 404
Miniti	Catherine	CKM	Senior	12/07/05	Review and updating of reporting templates - Luton	2.1	\$190	\$399	SOX 404
Miniti	Catherine	CKM	Senior	12/07/05	Meetings - EY UK Delphi Teams (internal) to discuss current rollforward status.	2.1	\$190	\$399	SOX 404
Miniti	Catherine	CKM	Senior	12/07/05	Conference Call - EY European Coordination team to report on UK status to date.	1.1	\$190	\$209	SOX 404
Miniti	Catherine	CKM	Senior	12/08/05	Accumulation of information related to preparation of fee application.	1.1	\$190	\$209	SOX 404
Miniti	Catherine	CKM	Senior	12/08/05	Review and updating of reporting templates - Gillingham	0.4	\$190	\$76	SOX 404
Miniti	Catherine	CKM	Senior	12/08/05	Accumulation of information related to preparation of fee application.	1.4	\$190	\$266	SOX 404
Miniti	Catherine	CKM	Senior	12/08/05	Conference Call - EY Global Delphi Teams to discuss project closing procedures.	0.9	\$190	\$171	SOX 404
Miniti	Catherine	CKM	Senior	12/08/05	Review and updating of reporting templates - Luton	0.9	\$190	\$171	SOX 404
Miniti	Catherine	CKM	Senior	12/09/05	Administration matters (Client satisfaction survey)	2.9	\$190	\$551	SOX 404
Miniti	Catherine	CKM	Senior	12/09/05	Accumulation of information related to preparation of fee application.	2.9	\$190	\$551	SOX 404
Miniti	Catherine	CKM	Senior	12/09/05	Meetings - EY UK Delphi Teams (internal) to discuss current rollforward status.	3.1	\$190	\$589	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total	Individual Fees	Activity Code
Miriti	Catherine	CKM	Senior	12/12/05	Administration matters (Client satisfaction survey)	0.4	\$190	\$76	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/12/05	Accumulation of information related to preparation of fee application.	3.1	\$190	\$589	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/12/05	Meetings - EY UK Delphi Teams (internal) to discuss current rollforward status.	1.7	\$190	\$323	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/13/05	Review and updating of reporting templates - Gillingham / Stonehouse	1.9	\$190	\$361	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/13/05	Accumulation of information related to preparation of fee application.	1.1	\$190	\$209	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/13/05	Administration matters (Client satisfaction survey)	0.9	\$190	\$171	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/13/05	Meetings - EY UK Delphi Teams (internal) to discuss current rollforward status.	1.8	\$190	\$342	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/14/05	Administration matters (review and filing of correspondence)	3.1	\$190	\$589	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/15/05	Accumulation of information related to preparation of fee application.	2.9	\$190	\$551	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/15/05	Administration matters (review and filing of correspondence)	3.9	\$190	\$741	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/16/05	Administration matters (review and filing of correspondence)	3.1	\$190	\$589	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/16/05	Meetings - EY UK Delphi Teams (internal) to discuss final closing procedure.	2.1	\$190	\$399	\$O	SOX 404
Miriti	Catherine	CKM	Senior	12/16/05	Conference call with Elizabeth Stevenson (Delphi Lead Validator) to discuss final status.	1.8	\$190	\$342	\$O	SOX 404
Miriti Total						63.0		\$1,970		
Sandrasagaram	Devan	D.S	Manager	12/07/05	European Conference Call to report UK sites status.	0.9	\$260	\$234	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/07/05	Final QA review of all Delphi reports	3.9	\$260	\$1,014	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/08/05	Final QA review of all Delphi reports	3.1	\$260	\$806	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/09/05	Final QA review of all Delphi reports	3.1	\$260	\$806	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/12/05	Meetings - EY UK Delphi Teams (internal) to discuss final status of rollforward.	1.7	\$260	\$442	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/13/05	Accumulation of information related to preparation of fee application.	3.6	\$260	\$936	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/13/05	EY UK Internal meeting with management to discuss closing responsibilities.	1.7	\$260	\$442	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/14/05	Accumulation of information related to preparation of fee application.	3.9	\$260	\$1,014	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/14/05	Monthly status update meeting with CCSM	1.1	\$260	\$286	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/15/05	Engagement administration - closing off codes, file sign-offs, RM checks and sign-offs.	3.1	\$260	\$806	\$O	SOX 404
Sandrasagaram	Devan	D.S	Manager	12/15/05	Accumulation of information related to preparation of fee application.	3.9	\$260	\$1,014	\$O	SOX 404
Sandrasagaram Total						30.0		\$7,800		
						Grand Total		111.0		\$24,160